ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF THE

Town of Palmer

AND OF THE

RECEIPTS AND EXPENDITURES

FOR THE

YEAR ENDING DECEMBER 31, 1931

PALMER REGISTER, INC

ANNUAL REPORTS

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TOWN OFFICERS

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FOR THE

YEAR ENDING DECEMBER 31, 1931

PALMER REGISTER, INC.

Town Officers---1931

Town Clerk

JOHN T. BROWN — Term expires 1933

Town Treasurer, 1 year

ROBERT L. McDONALD

Collector of Taxes, 1 year

JOHN T. BROWN

Selectmen, 1 year

DAVID B. SMITH, Chairman
LUDWIK MARHELEWICZ
CHARLES A. CALLAHAN

Assessors

DANIEL V. FOGARTY, Chairman	Term expires 1933
HENRY L. HOLDEN	Term expires 1934
DENNIS E. O'CONNOR	Term expires 1932

Board of Public Welfare

PATRICK H. McKELLIGOTT, Chairman	Term expires 1932
THOMAS W. MANSFIELD	Term expires 1934
FRANK W. FLEURY	Term expires 1933

Auditors, 1 year

FRED S. POTTER
WILLARD S. FRENCH — ELMER J. THOMAS

Tree Warden, 1 year

JAMES H. MacGEACHEY

Constables, 1 year

MICHAEL COLLINS
LAWRENCE LaFOREST
THOMAS W. HOLT
JAMES H. MacGEACHEY
STANLEY H. SALAMON

School Committee

GEORGE A. MOORE, M. D., Chairman
Term expires 1933
M. RACHEL HOLBROOK — Term expires 1933
JOHN F. SHEA — Term expires 1934
M. WILLIAM HOLDEN — Term expires 1934
ROBERT E. FAULKNER — Term expires 1932
DENNIS J. HORGAN — Term expires 1932

Board of Health

JACOB P. SCHNEIDER, M. D., Chairman
Term expires 1934
M. WILLIAM HOLDEN — Term expires 1932
ALFRED COULTER — Term expires 1933

Cemetery Commissioners

ALBERT S. GEER, Chairman — Term expires 1933
LOUIS J. BRAINERD — Term expires 1934
DAVID L. BODFISH — Term expires 1932

License Commissioners, 1 year

MICHAEL J. SULLIVAN, Chairman
OSCAR BRESSETTE
NEIL McDONALD

Planning Board

CHARLES F. DINGMAN — Term expires 1933
GEORGE L. WARFIELD — Term expires 1933
EDWIN J. DUNCAN — Term expires 1934
MICHAEL J. SULLIVAN — Term expires 1934
FRANK E. ALBRO — Term expires 1932
HOMER A. SHAW — Term expires 1932

Report of Town Clerk

The following dog licenses were issued during the year ending December 31, 1931:

Males	492
Spayed Females	90
Females	59
Total	641

Paid County Treasurer during 1931 $1,336.20

The following Vital Statistics were received for record for the year ending December 31, 1931:

Number of births	173
Number of marriages	78
Number of deaths	117

VITAL STATISTICS

The attention of parents and others is called to the following Vital Statistics. It is important that these records should be correct. If any errors or omissions are discovered, the Town Clerk will deem it a favor to have the same **reported to him at once,** and he will make the corrections in accordance with the law. Parents should also know that a proper return of birth is made, as it may be of great importance in after life.

BIRTHS

Date	Name of Child	Parents
January		
1	Gordon Russell Thompson	Leroy H. and Eva E.
2	Harry Edward Peterson	Peter and Karen
2	Edward Richard Baldyga	Bronislaw and Anna
4	Rose Marie Cavanaugh	Jeremiah and Rhea
8	Manie Dorothy Dojka	Tomasz and Annie
10	Irene Jennie Goodreau	William and Rose
13	Jeannette Lucilla Vertefeuille	Armand and Lillian
19	Wendell Howard Green	Joseph and Dorothy
20	Roy Martin Johnson	Roy and Doris
21	Lois Mae Heintz	George E and Hattie M.
22	Eunice Faye	Ervin and Nettie
23	Richard Edward Cavanaugh	Garrett P. and Madeline
26	Phelomena Theresa Kokoska	Szymon and Agata
26	Stanley Biele	Henry and Mary
26	Robert Everett Nash	Archie and Sarah
28	Paul Anthony Copper	Anthony and Doris
29	Jeanne Claire DeMaio	Sandy L. and Hazel
29	Mary Ann Flint	James E. and Muriel
31	Kay Mgrdichian	Minas and Nellie
31	Roland Paul Raymond	Percy and Germaine
February		
1	Joseph Edward Bolaski	Joseph and Elvi

Date	Name of Child	Parents
5	Romuald Wosik	Elphege and Antoinette
9	June Rita Lynn	Eugene and Bertha
13	Henry John Piekielniak	John and Caroline
13	Louisa Antonio Santini	Angelo and Jennie
14	Barbara Lillian Bishop	Herbert W. and Joyce
14	Richard Edward Fontaine	Roland J. and Beatrice
17	Patricia Ann Mercier	Louis and Dorothy
18	Marie Bleau	Albert and Adrienne
21	Arthur Edward Whitcomb	Frank L. and Myrtle
21	Elizabeth Ann Nevue	Merrill and Stella
23	Marie Patricia Santucci	Joseph and Lillian C.
26	Edward Joseph Gay	Ernest and Aurelia
27	Ealinor Smith	Waverly and Viola
27	Peter Ziebrowski	Albert and Katarzyna

March

2	Harry Robert Griswold	Harry and Elizabeth
2	Chester Joseph Stokosa	Andrew and Mary
6	Walter Victor Mastalerz	Walter and Mary
7	Estelle Eunice Bressette	Oscar A. and Irene
7	Edward Ludwik Marhelewicz	Ludwik and Antonina
8	Diana Rose Babineau	Emil and Charlotte M.
9	Jeannette Pricilla Audrey Dupuis	Theodore and Gertrude
9	Morrice Larainso Gleason	Wallace C. and Bernice E.
9	Jan Stanislaw Mastalerz	Jan and Franciska
12	Harold Young McKeon	James and Isabel C.
16	Theresa Patronella Korsak	Demetrius and Mary
17	Helen Patricia Laforest	Francis and Vernice
18	Rodney Charles Hancock	Alonzo and Ida
19	Paul Neal Edberg	Carl M. and Edna A.
20	——————Miller	Robert and Amy M.
20	Harold Francis Lamb, Jr.	Harold F. and Harriett
23	Olin Leveille	Frank L. and Cecil F.
24	Edwin Raymond Duquette	Andrew and Alice
28	Terence Francis Senecal	Loran I. and Dolly I.
30	Dorothy Mae Lawton	Raymond E. and Ruth
30	Jacquline Lynch	Walter J. and Alma

April

3	Mildred Lillian McCarthy	Louis and Anna
6	Joice Stevens Greenway	Thomas J. and Marjorie L.

Date	Name of Child	Parents
6	William Halford Letters	William H. and Blanche
9	Raymond Arthur Bechard	Felix and Mary
13	Emma Rose Brothers	Arthur and Clara
13	Phyllis Gertrude Reynolds	William and Madeline
15	Alexander John Lamenski	Boleslaw and Alexandra
17	Jacob Toshikian	Simon and Shakee
18	Ronald Edwin Bressette	George A. and Irene B.
20	Chester Hartly Bradway	Ellsworth H. and Mary
22	Barbara Louise Stainton	William G. and Dorothea L.
24	Violet May Howard	Joseph C. and Ella M.
24	Raymond Octave Babineau	Raymond O. and Gladys
25	Josephine Mary Kopacz	Joseph and Nellie
26	Barbara J. Barrett	Thomas and Elsie E.
26	Lucille Yvette Paquette	Adrian and Beatrice
28	Irene Mary Kochanek	John and Pauline
29	Janet Lucille Fortin	George L. and Rose Anna
May		
2	Caroline Ruby Hunter	Alin and Ruby
8	Stanley Raymond Wlodyka	Maryan and Stella
18	Rita Drew	Clinton and Marie L.
18	Julia Pobieglo	Stanislaw and Rose
22	Joseph John Szlosek	Walter and Catherine
25	Ellsworth Holbrook Baker	Ellsworth D. and Esther
30	Jean Irene Marsh	Elmer and Sophia
June		
2	Clifton Henry Hobson, Jr.	Clifton H. and Pearl M.
2	Theodora Rose Johnson	Theodore and Vivian
3	Myrtle Anna Bacon	Le Roy and Gertrude
5	Robert Edward Comee	Chester A. and Frances E.
7	Henry Sims Bernard	Harry M. and Gertrude M.
8	Ann Louise Donahue	James F. and Anna L.
8	Santo Lewis Jacobs	Antony and Augusta
11	Michael Palmieri	Michael and Genavelfa
12	Marion Iva Armitage	John W. and Zella A.
15	Helen Marie Crean	John and Anna
17	Beverly June Nickolas	John and Josephine
21	Mary Claire Paquette	Oscar and Imelda
23	John Henry Jaczekiewicz	Michael and Stella
23	Martin Anderson, Jr.	Martin and Selma

Date	Name of Child	Parents
July		
8	Claire Cecelia Hulett	Ernest F. and Martha
9	Ruth Ellen Sullivan	Cornelius and Lucy
14	Robert William McCollom	Robert H. and Sylvia
18	Shirley May Bousquet	Henry J. and Rose
31	Charles Wm. Smith	Charles M. and Mildred
August		
4	Gerald James Shields	Luke D. and Anna C.
10	Cora Rose Mitchell	Joseph and Edith
12	Roy Lewis Roberts	Ernest G. and Nellie
16	Winfred Carolynn Jordon	Albert and Josephine
16	Melvin Lewis Marcy	Lewis and Doris
19	Eva Marie Palin	George and Eva M.
20	Chester Michal Brozek	Szymon and Honorata
24	Adolphe Orluk	Alexander and Elena
September		
1	Lois Evelyn Adams	Kenneth and Grace E.
3	Robert Henry St. John	Henry and Edna
6	Norbert Philipp Fauteux	Ernest and Mary L.
7	Ellen Johnson	Nils and Ada
10	Mary Fontaine	Maurice and Simone
10	Rudolph Swist	Jan and Julia
10	Roger Amos St. John	Amos A. and Helen
17	Emmett Farrelly Ahearn	John and Mary
17	Eileen Farrelly Ahearn	John and Mary
22	Robert Oliver Johnson	Ralph and Beatrice
23	Doris Stefania Lenard	Romeo and Inez
27	Esther May Vight	Otto and Grace M.
30	Irene Frydryk	Antoni and Agata
30	John Stanley Dusza	John S. and Emily
October		
1	Judith Irine Valdrow	William L. and Elocadie
5	Alice Helen Krawiec	Andrew and Katherine
6	Joseph Kszapka	Joseph and Helen
6	Joseph Richard Russo	Joseph and Concetta
13	Sherwood Philip Corish	John R. and Clara M.
15	——————Lemon	Charles and Blanche

Date	Name of Child	Parents
17	Maureen Ann Tibbetts	George E. and Angie A.
17	Shirley Evelyn Morgan	George L. and Lillian
22	Albina Anna Wyrobek	Wincenty and Karolina
29	Ronald Clive Veino	Irving and Cleivia
31	Gertrude Mary Robak	John and Helen

November

1	Mary Zembienski	Jacob and Maria
3	Robert Louis Vermette	Alcide A. and Marie
3	Phyllis Yevette Vermette	Alcide A. and Marie
6	Dorothy Mella Tenczor	Edward and Bernice
9	Carolyn Adelaide Smith	Robert and Ruth
11	William Petroskewicz	William and Josephine
11	Richard Conrad Kanozek	Bernard and Louisa
11	Robert Benedict Yelle	James B. and Edith
13	Wilfred Joseph Laviolette	Napoleon and Albertine
14	George E. Smith, Jr.	George E. and Mary
14	Arnold Richard Ellis	Richard J. and Geneve
18	Mildred Ann Moriarty	Robert E. and Stacia
19	Ronald Alexander Mason	Alexander A. and Florence
21	Joseph Green	Joseph F. and Dorothy
27	Elaine Finneran	Walter and Mary

December

4	Peter Theodore, Jr.	Peter and Mary
6	Barbara Rose Derosier	Charles A. and Mary
7	Richard McDonald	Ethelyn and Frederick
9	Marie Rita Beatrice Philibotte	Joseph and Beatrice
14	——————Benjamin	Raymond I. and Evelyn
15	Robert John Mulvey	James and Sadie F.
17	Rudolph Krol	Rudolph and Anna
20	Robert Murray Crosby	Robert and Bernedette
21	Mary Jane Niziolek	John and Katerzyna
21	Barbara Delapenna	Thomas and Beulah
29	Marie Blanche Aurole Chalifoux	Ovila and Clara

MARRIAGES

Date	Groom	Residence	Bride	Residence
January				
1	Dudley E. Bliss	Wilbraham	Evelyn L. Calkins	Palmer
3	Kenneth L. Smith	Shrewsbury	Fanny B. Woodman	Palmer
24	Herbert G. Howe	Palmer	Elizabeth A. Jackson	Palmer
26	Lawrence Miceli	Palmer	Stella Nadolny	Palmer
February				
2	James J. Hart	Palmer	Blanche K. Morse	Oakland, R. I.
7	John J. Gunn	Fiskdale	Evelyn M. Heck	Fiskdale
14	Charles E. Kennedy	Palmer	Dorilda V. Ouellette	Springfield
March				
7	Harry B. Passow	Palmer	Agnes (Lederman) Larkin	Palmer
14	Kachadoor B. Michaelian	Palmer	Paris (Djizmedjian) Kevorkian	Springfield
14	William K. Otte	Palmer	Helen J. Spanton	New York, N. Y.
April				
4	Donat Lariviere		Anna Mikna	
6	Romuald Landry	Palmer	Gertrude Champagne	Palmer
13	Bernard R. Cantwell	Palmer	Eva Gaudette	Palmer
18	Thomas A. Austin	Belchertown	Irene E. Freak	Palmer
24	William Dunlop	Palmer	Venna L. Mason	Palmer
27	Anthony F. Murray	Belchertown	Catherine M. Topor	Palmer
29	Lawrence J. Boscoe Monson		Lillian (Belanger) Barber	Palmer
29	Charles A. Kent	Leominster	Agnes B. Thompson	Fitchburg
May				
11	Julian Gwiazda	Palmer	Katarzyna (Novak) Sajdera	Palmer
18	John F. Piechota	Palmer	Steffie H. Klaus	Palmer

Date	Groom	Residence	Bride	Residence
June				
1	Clarence W. Holmes	Monson	Mildred E. McLaren	Monson
1	Joseph E. Zebrowski	Palmer	Oliva Gaudette	Palmer
6	Joseph E. Bates	Springfield	Edna G. Dullahan	Palmer
11	Joseph Mitchell	Springfield	Edith V. Johnson	Palmer
15	Harry F. Syrinne	Monson	Mary L. Cavanaugh	Palmer
22	Henry R. Kozik	Ware	Mary E. Matera	Palmer
23	Joseph M. Russell	Warwick, R. I.	Helen M. Kowal	Palmer
25	Joseph A. Riopel	Worcester	Ellen R. Quirk	Palmer
29	Hormidas Molleur	Palmer	Stephanie Kostrzeba	Palmer
29	Percy R. Munroe	Springfield	Dorothy L. Fountain	Palmer
30	Alfred G. Brown	Pittsfield	Edna Ritchie	Palmer
July				
1	Walter Fredrick	Palmer	Albina Mierzyjewski	Meriden, Ct.
6	William E. Hallez	Palmer	Edna E. Monat	Palmer
7	Robert H. Bancroft	Springfield	Marcella E. Dulude	Springfield
12	Harold A. Blackwood	Palmer	Annie E. Crosby	Palmer
21	Leonel Robillard	Palmer	Grace E. Mundell	Palmer
23	Fred Weaver	Ausable Forks, N. Y.	Ethel Mae Herron	Palmer
27	Alfred T. Goglin	Holyoke	Agnes M. Brownell	Northampton
28	Ernest C. French	New Bedford	Maybelle L. Purcell	New Bedford
29	Charles L. Johnson	Ludlow	Dorothy L. Wilson	Palmer
August				
3	John J. Izyk	Palmer	Alma Walas	Chicopee Falls
12	Nils E. Johnson	Simsbury, Ct.	Ada Agnes Bycenski	Palmer
17	Charles M. Pelczarski	Palmer	Mary J. Topor	Palmer
17	Frank F. Grudzienski	New Haven, Ct.	Edna R. Parda	Palmer
18	Darrell C. McMurtry	Acton	Marie D. Tebo	Belchertown
22	Edward A. Henrichon	Palmer	Alice J. Fuller	Ludlow
22	Edward S. Taylor	Cambridge	Constance M. Rathbone	Palmer

Date	Groom	Residence	Bride	Residence
24	Leo P. Pulaski	New Haven, Ct.	Stella T. Frydryk	Palmer
31	George J. Murray	Harrison, N. J.	Elizabeth T. Donahue	Harrison, N. J.

September

1	Wilfred L. Dupuis	Palmer	Helen M. Murphy	Palmer
5	Harold A. Day	Newton	Doris L. Waid	Palmer
7	Gabriel J. Lavigne	Palmer	Dorothy J. Jones	Gilbertville
7	Cozmos J. Mendoluski	Palmer	Irene P. Suprenant	Springfield
7	Wladyslaw Nadolski	Palmer	Sophie A. Siok	Palmer
23	Vincent M. Almeida	Tiverton, R. I.	Catherine H. Davidson	Little Compton, R. I.
28	John Hezik	Wilbraham	Sophie B. Siok	Palmer
28	Frank N. Lacroix	Palmer	Alfreda F. Deslaurier	Ware

October

3	William H. Clark, Jr	Palmer	Ruth Frances Locke	Springfield
7	Patrick F. Landers	Belchertown	Mary C. Sullivan	Palmer
10	Joseph E. Slowick	Palmer	Elizabeth A. Jones	Springfield
10	Joseph Thrasher	Palmer	Lulu Griffin	Holyoke
12	Walter Bator	No. Wilbraham	Delphina T. Cellentano	Palmer
12	Romeo J. Gravel	Palmer	Evelyn H. Chabot	Palmer
12	Jacob Mickluszis	Worcester	Laura B. Kostreba	Palmer
12	Charles A. Scotcher	Palmer	Alice L. Shaw	Palmer
16	Thomas A. Wallace	Palmer	Ruth E. Eccles	Watertown
30	Albert W. Swanstrom	Monson	Aurore G. Durand	Palmer
31	Ernest G. North	Troy, N. Y.	Bernice H. Henry	Palmer

November

7	Arthur V. Hedman	Palmer	Esther L. Carlson	Palmer
9	Peter S. Beynorowicz	Palmer	Stefania Kostreba	Palmer
16	John J. Marcinek	Palmer	Minnie Wilk	Palmer
16	Waclaw Porowski	Chicopee	Alice Pawlikowska	Palmer
16	John Wielgus	Palmer	Josephine Baczar	Springfield

Date	Groom	Residence	Bride	Residence
18	Herbert Howard	North Brookfield	Ada M. Broton	Palmer
23	Andrew Passy	Palmer	Mary Pietras	Palmer
December				
8	Arnold O. Rogers	Monson	Freida M. Jones	Palmer

DEATHS

Date	Name	Years	Months	Days
January				
1	John Francis Flaherty	23	8	16
1	Anna (Keefe) Noble	62	10	29
9	Ellen Lucy Twiss	76	7	19
14	Bridget Slattery	about 100		
16	Nellie Marusinski	16	7	20
21	Earl A. Maxwell	72	3	27
22	Mary M. H. Carruth	19	10	
22	Eunice Faye		1 minute	
26	Stanley Beile	1 hour 15 minutes		
29	Stanley Siok	55		
30	Bella Bernard	18	11	30
30	Lawrence F. Sullivan	72	8	18
February				
1	Harry Irving Giles	48		23
4	Ruth H. (Burgess) Lindstrom	39	3	24
6	James Austin Hawks	82	7	4
7	Walter Lewinski	4	7	10
9	Claire Drapeau	25		
9	Kazimierz Sakowski	53		
15	Edward S. Spaulding	74		
17	Julia C. Crowley	98		
18	Loretta H. P. Pero	36	6	26
22	Mary J. Haley	84		
24	Everett C. Butler	71	7	3

Date	Name	Years	Months	Days
March				
14	Theresa Korgul		4	7
14	Stanley Roman	40		
15	Alcide Ronald Labelle	49	2	4
21	Richard Francis Twiss	31	5	21
28	Margaret (Doyle) O'Connor	91		
April				
2	Terence Francis Senecal			6
5	Stanley Cieplik	39		
8	Napoleon L. Ains	63		
9	John Bernat	52		
10	Sarah (Hardy) Lynch	69		
12	Agnes Brothers	35	2	
12	Robert R. Smith	84	8	29
22	Flora Crawford	53		
24	Harry E. Booth	39	5	24
27	Katarzyna (Kordys) Janik	45	5	28
May				
4	John Kos	42		
5	Narcisse Matte	68		
7	Wojciech Skowyra	54		
10	Harry Dulgarian	47		
11	Ernest C. Chamberlin	26	3	16
12	Anthony Pastuszak	61		
15	Helena Miga	45		
16	Piotr Marcinkiewicz	41		
17	Elmer G. Childs	69	11	20
18	Anne M. Carmody	62	10	
22	Edward Lynch	87		
22	Alexander Meszaros	42	2	10
26	Elie Beausoleil	92		
29	Lawrence Brothers	84	9	20
31	John Nolan	53		
June				
6	Walter G. Naughton	48	5	5
10	Brita (Johnson) Smith	30	5	27
13	John A. Johnson	81	11	19
18	Nellie Teresa Fitzgerald	abouth 57		
20	George W. Yale	76		

Date	Name	Years	Months	Days
28	Frances (Perkins) Sturdevant	84	9	10
30	Henry D. Converse	72	9	29

July

1	Corinne Papillion		16 hours	
17	Jakub Jesodowicz	53		
17	Karol Kmon	56		
26	Blarzy Muniec	49		

August

14	Valeria (Duclos) Bachand	89	6	
18	Joseph Lafond	about 72		
19	Alphonsine (Legare) Chouinard	72	6	11
22	Hannah (Ford) Bourdon	52		
24	Clarinda Boissy	48	10	
26	Claire Paquette	9	10	8

September

2	John Edward Doyle	53	4	26
7	Hanna E. Hanson	52	7	6
8	Maria (Moran) Stokes	67		
10	Charles R. Barrett	63	4	
14	Lazare St. Amand	75	11	
15	Mary Izyk	16	6	5
26	Horace Newton Sedgwick	85	4	4
26	Clifford E. Tucker	23	6	

October

1	Caroline M. J. (Lloyd) Branford	67	4	11
11	John Timothy Donovan	58	3	19
11	Olivia Senecal	67	3	
14	Ida M. Deeble	63	4	27
15	Blanche Lemon		2 hours	
18	Thomas F. Roche	84	7	13
19	Mary Veronica O'Connor	36	10	13
25	Lillian (Wright) Champlin	59	9	4

Date	Name	Years	Months	Days
November				
8	Catherine M. (Lynch) Wilder	63		
18	Michael J. Welsh	68	10	11
22	Harry J. Bergeron	43	2	9
24	Philomene Dulude Bernard	55		
25	Catherine Mary Forgarty	68		
December				
1	Frank Borkowski	38		
4	Frederick H. Gilbert	6	4	18
15	Rose (Caldwell) Fewtrell	58	6	
24	Caroline J. (Fuller) Clark	92	6	14
27	Wladyslaw Gozdur	9	9	22
28	George Wright	77		
28	Victoria Godek	43		
29	Margaret Kulig	43		
29	James J. Kenney	54	8	23

JOHN T. BROWN,
Town Clerk

Report of Selectmen

The Selectmen respectfully submit the following report:

The Board organized with the choice of David B. Smith as Chairman, and Charles A. Callahan as Secretary.

Ernest E. Hobson was appointed Town Counsel, Harriette Paine, bookkeeper, Ralph E. Canning, Burial Agent, David L. Bodfish, Superintendent of Graves, M. Scott French, Chief Engineer, Fred H. Smith and Michael H. Davitt, Inspectors of animals, Henry Ruckley, Superintendent of Streets, and Robert L. McDonald, Clerk of highway matters.

Your Board has endeavored to transact the town's business efficiently and economically and has had the active co-operation of all departments of the town. A special effort has been made by the highway department to employ so far as has been possible men who were recommended by the Department of Public Welfare.

All matters entrusted to the Selectmen by the town have been taken care of with the exception of the purchase for cemetery purposes of the Lawlor land adjoining the Four Corners Cemetery. Due to some misunderstanding as to the price asked, the appropriation made at the annual town meeting was not sufficient and therefore negotiations were suspended. Proper article has been inserted in the warrant for this year which will permit the purchase of this needed addition to the cemetery.

In the interest of economy the report of the Selectmen has been made very brief. The Board also decided not to include in the annual town report the reports of the Forest Fire Warden, Chief of Police, Tree Warden and License Commissioners. These reports are on file in the office of the Selectmen and may be examined by any persons interested therein.

The following appropriations for 1932 are recommended:

Selectmen's Salaries	$1,600.00
Selectmen's Other Expenses	500.00
Selectmen's Contingent	1,500.00
Auditing and Accounting	1,890.00
Workmen's Compensation Insurance	3,500.00
Election and Registration	1,600.00
General Insurance	600.00
Law and Claim	2,500.00
Printing Town Reports	
Special Police	1,875.00
Annual Inspection	400.00
Town Clock	50.00
Town Dump	400.00
Town Engineer	50.00
Town House	100.00
Reserve Fund	5,000.00
Military Aid	500.00
State Aid	400.00
Soldier's Relief	10,000.00

Recommendations for Regular Highway Appropriations for 1932 are as follows:

Highways,	$20,000.00
Snow Removal,	2,000.00
Bridges,	1,000.00
Railings,	500.00
Sewers & Culverts,	2,500.00
Repair of Walks,	3,500.00
Curbing,	300.00
Memorial Approach and Knox Marker,	125.00

The report of the Town Bookkeeper, which follows, is made a part of the Selectmen's Report.

Respectfully submitted,

DAVID B. SMITH
CHARLES A. CALLAHAN
LUDWIK MARHELEWICZ

Selectmen

Report of Town Bookkeeper

To the Honorable Board of Selectmen,

Palmer, Massachusetts

Gentlemen:

I hereby submit my report of the Receipts and Expenditures of the Town for the fiscal year ending, December 31, 1931.

RECEIPTS

Taxes for Current Year

Poll	$4,360.00	
Personal	61,715.11	
Real Estate	179,616.49	
Motor Vehicle Excise Tax	10,875.75	
Old Age Assistance	2,180.00	
		$258,747.35

Taxes for Previous Years

Poll	$422.00	
Personal	3,906.91	
Real Estate	43,770.98	
Motor Vehicle Excise Tax	2,000.93	
		$50,100.82

Taxes from State

Corporation Tax—Business	$25,597.01	
Corporation Tax—Public Service	7,875.48	
Gasoline Tax	4,575.83	
Income Tax	49,036.55	
National Bank Tax	575.63	
Trust Company Tax	57.32	
		$87,717.82

Special Assessments

Sidewalks and Curbing	$291.08	
		$291.08

LICENSES AND PERMITS

Junk	$ 54.00	
Peddlers	124.00	
Sunday	126.00	
Pool, Billiard and Bowling	72.00	
Inn and Common Victualers	117.00	
Agents, Garage and Auto	26.00	
Auctioneers	4.00	
		$ 523.00

FINES AND FORFEITS

Court	$3,766.65	
		$3,766.65

GRANTS AND GIFTS

Dog Licenses	$995.57	
		$995.57

GENERAL GOVERNMENT

Rent of Town House	$104.00	
		$104.00

PROTECTION OF PERSONS AND PROPERTY

Use of Fire Equipment	$ 21.30	
Sealing of Weights and Measures	171.14	
		$192.44

HEALTH

Reimbursement for Tuberculosis—		
Care and Treatment:		
From State	$543.57	
From Individuals	1,707.71	
		$2,251.28

LICENSES

Alcohol	$ 27.00	
Bottling	15.00	
Pasteurization	20.00	
Milk and Oleo.	57.00	
Undertakers	5.00	
Drug	2.00	
		$ 126.00

HIGHWAYS

Sewer Permits	$175.00
Use of Equipment	147.50
Loading Trucks	270.00

Sidewalk Repairs	31.76	
Hauling Gravel, etc.	21.98	
		$ 646.24

SUPPORT OF POOR

Town Infirmary:		
Sale of Milk and Produce	$1,492.13	
Sale of Stock	201.00	
Board of Inmates	186.00	
Sale of Wood	540.50	
Labor	40.63	
		$2,460.26
Reimbursements:		
Individuals	$ 173.50	
Cities and Towns	2,454.82	
State	2,307.81	
		$4,936.13

EDUCATION

Tuition	$10,055.04	
Rent	591.85	
Sale of Supplies	61.04	
		$10,707.93

CEMETERIES

Sale of Lots	$ 153.00	
Care of Lots	1,558.76	
Grading	161.40	
Opening Graves	446.00	

Foundations	330.45	
		$2,649.61

INTEREST

On Deposits	$1,145.97	
On Taxes	2,566.74	
On Perpetual Care Funds	1,079.51	
On Merrick Fund	38.26	
On Thompson Fund	45.17	
On Special Assessments	55.23	
		$4,930.88

MUNICIPAL INDEBTEDNESS

Anticipation of Taxes	$375,000.00	
		$375,000.00

AGENCY AND TRUST

Perpetual Care Funds	$675.00	
		$ 675.00

REFUNDS AND TRANSFERS

Loss of Taxes	$ 113.78	
Public Welfare Department	38.15	
State and Military Aid from Comm. of Mass.	106.50	
From State and County:		
For Springfield Road	2,123.76	
For Forest Lake Road 1930	11,714.71	
For Forest Lake Road 1931	7,803.16	

From Town of Monson:		
½ Bridge Construction	225.00	
		$22,125.06
Total Receipts		$828,947.12
Cash on hand, Jan. 1, 1931		66,731.36
		$895,678.48

PAYMENTS

GENERAL GOVERNMENT

Selectmen's Dept.:		
Salaries of Board	$1600.00	
Stationery and Postage	25.22	
Printing and Advertising	110.00	
Telephone	191.20	
Traveling Expenses	73.00	
Sundry Expenses	21.63	
		2021.05
Selectmen's Contingent Account:		
Outside Fires	321.50	
Finance Committee Expenses	68.50	
Marking Streets	151.52	
Building Surveys	224.03	
Spanish War Veterans	10.00	
Office Equipment	82.40	
Reimbursement for loss of cow	50.00	
Printing	5.00	
Rent of hall for hearing	7.50	
Water in Drinking Trough	6.00	

Extra Work on Memorial Approach	13.70	
Shrubbery	10.00	
Soldier's Exemptions	4.42	
Sundry Items	20.59	
		975.16
Auditing and Accounting:		
Auditing	90.00	
Accounting	1800.00	
		1890.00
Treasurer's Department:		
Salary	1800.00	
Surety Bond	200.00	
Office Equipment	42.50	
Stationery and Postage	92.50	
Printing and Adv.	30.00	
Telephone	27.96	
Sundry Items	28.24	
		2221.20
Town Clerk's Dept.:		
Salary	450.00	
Bond	50.00	
Dog Tags	23.24	
Indexing	50.00	
Stationery and Postage	18.39	
Printing and Adv.	18.48	
Sundry Items	8.88	
		568.99

Animal Inspection	390.87	
		390.87
Collector's Dept.:		
Salary	1680.00	
Clerical Work	170.15	
Bond	400.00	
Insurance	45.00	
Convention Expenses	23.13	
Stationery and Postage	187.36	
Printing and Adv.	75.73	
Telephone	26.04	
		2607.41
Assessors' Dept.:		
Salaries	2400.00	
Interpreters	15.45	
Clerical Work	1025.00	
Equipment	21.80	
Stationery and Postage	52.28	
Printing and Adv.	395.83	
Field Work Expenses	63.11	
Convention Expenses, Auto Hire, Meals	134.63	
Sundry Items	96.15	
		4204.25
Law and Claim Dept.:		
Salary	600.00	
Claims	541.70	
Sundry Items	3.71	
		1145.41

License Commissioners:		
Expenses	10.00	
		10.00
Town House:		
Fuel	38.00	
Light	28.94	
Janitor	8.00	
Equipment and Repairs	20.50	
		95.44
Town Office:		
Rent	1500.00	
Care	300.00	
Light	59.33	
		1859.33
Town Dump:		
Labor	344.00	
		344.00
Election and Registration:		
Registrars	150.00	
Precinct Officers	291.00	
Rent	65.00	
Janitor	19.00	
Auto Hire and Meals	26.00	
Printing and Stationery	119.95	
Sundry Items	25.00	
		695.95
Total for General Government		$19,029.06

PROTECTION OF PERSONS AND PROPERTY

Police Department:		
Chief	3000.00	
Deputy Chief	2390.00	
Day Patrol	2190.00	
Extra Patrol	2190.00	
Night Patrol	2737.50	
Special Patrol	1781.00	
Motorcycle Upkeep	168.37	
Incidental Expenses	129.61	
		14586.48
Lockup:		
Rent	1250.00	
Care	240.00	
Light	49.58	
Telephone	37.87	
Sundry Items	2.50	
		1579.95
Chief's Office:		
Rent	230.00	
Light	31.67	
Telephone	44.04	
		305.71
Sealer's Dept.:		
Salary	800.00	
Auto Hire	120.00	
Telephone	36.00	
Equipment	26.80	
		982.80

Moth Dept.:		
Labor	1,289.94	
Auto Hire	192.00	
Printing, Etc.	18.06	
		1500.00
Tree Warden's Dept.:		
Warden and Labor	840.00	
Truck Hire	60.00	
		900.00
Spraying Elm Trees:		
Contract	300.00	
		300.00
Forest Fires:		
Labor	847.75	
Equipment, Booster Pump	1332.50	
Other Equipment	63.96	
Storage	78.00	
Telephone	36.79	
Gasoline & Other Expenses	24.82	
		2382.82
Total for Protection of Persons and Property		$22,538.76

HEALTH DEPARTMENT

Health and Sanitation:	
General Administration:	
Salaries of Board	$175.00

Clerical Work	100.00	
Printing and Advertising	35.53	
Telephone	109.63	
Sundry Items	8.77	
		428.93
Contagious Diseases:		
Hospital Care	122.00	
Clothing	11.01	
Provisions	43.99	
Sundry Items	31.14	
		208.14
Tuberculosis:		
Hampshire County Sanatorium	932.43	
Westfield State Sanatorium	531.00	
Rutland State Sanatorium	1783.50	
Lakeville State Sanatorium	365.00	
		3611.93
Meat and Milk Inspection:		
Meat	136.35	
Milk	246.96	
		383.31
District Nurse	1000.00	
		1000.00
Toxin Antitoxin	100.00	
		100.00

Fumigation	21.72	
		21.72
Vital Statistics:		
Births	227.00	
Deaths	94.25	
Marriages	39.00	
		360.25
Total for Health Department		$6114.28

HIGHWAYS

General Repairs

Highways:		
Surveying	$124.00	
Superintendent	784.62	
Clerical Work	364.00	
Labor	8204.36	
Trucks	65.94	
Tarite, Gravel, Etc.	3831.25	
Oil, Gasoline and Coal	2712.42	
Equipment and Repairs	2342.52	
Telephone	110.76	
Sundry Items	159.85	
		18699.72
Bridge:		
Superintendent	30.01	
Labor	202.70	
Truck	10.50	
Materials	265.74	
Sundry Expenses	27.63	

Contract Work	450.00	
		986.58
Railings:		
Superintendent	50.62	
Labor	157.20	
Materials and Equipment	211.63	
Sundry Expenses	27.80	
		447.25
Snow Removal:		
Superintendent	257.83	
Labor	1718.43	
Trucks	200.75	
Equipment and Repairs	142.79	
Coal, Gasoline and Chloride	313.96	
Sundry Items	17.99	
		2651.75
Sewers and Culverts:		
Surveying	24.75	
Superintendent	191.27	
Labor	2235.94	
Trucks	38.75	
Equipment and Tools	132.77	
Brick, Culverts and Fittings	429.13	
Sundry Items	47.35	
		3099.96
Sidewalks:		
Superintendent	15.00	
Labor	2520.61	

Trucks	5.50	
Equipment and Materials	450.29	
Tar, Oil and Gasoline	601.06	
Sundry Items	7.54	
		3600.00
Memorial Approach:		
Labor	121.80	
Equipment and Repairs	3.20	
		125.00
Equipment:		
International Truck	1150.00	
1½ Ton Ford Truck	281.00	
		1431.00
Refund:		
Sewer Privilege	25.00	
		25.00

SPECIFIC APPROPRIATIONS

Springfield Road:		
Labor	190.20	
Truck	13.50	
Gravel	200.00	
Gasoline	2.60	
		406.30
Forest Lake Road—1930		
Contract Work	13345.27	

Labor	152.00	
Culverts and Concrete Bounds	100.70	
Equipment	641.74	
Freight, Etc.	189.96	
		14429.67

Forest Lake Road—1931		
Superintendent	649.68	
Labor	8211.21	
Truck	814.89	
Culverts and Concrete Bounds	1123.98	
Equipment	1250.28	
Coal, Tarvia and Gasoline	1502.87	
Cement, Brick, Stone and Gravel	419.25	
Express	.49	
		13972.65

Bridge Street, "A":		
Surveying	92.50	
Superintendent	44.99	
Labor	749.01	
Truck	252.51	
Equipment and Repairs	80.61	
Trap Rock	342.84	
Coal and Gasoline	37.54	
		1600.00

Rockview Street, "A":		
Surveying	89.00	
Superintendent	59.08	
Labor	926.89	
Truck	82.75	
Equipment and Repairs	119.00	

Sundry Materials	223.28	
		1500.00
Thorndike Street, "A":		
Superintendent	19.68	
Labor	498.73	
Truck	28.75	
Gasoline	452.84	
		1000.00
Crawford Street, "D":		
Surveying	83.00	
Superintendent	61.88	
Labor	528.06	
Truck	65.25	
Equipment	93.31	
Coal, Road Oil, and Gasoline	141.26	
Tile and Cement	27.24	
		1000.00
State Street, "D":		
Surveying	183.35	
Superintendent	50.64	
Labor	834.04	
Truck	93.75	
Equipment and Repairs	28.74	
Brick, Culverts, Tile and Cement	134.52	
Tarvia, Coal, Oil and Gasoline	650.75	
		1975.79

Ruggles and Oak Street Sewers:		
Surveying	201.50	
Superintendent	87.20	
Labor	2323.71	
Equipment	647.51	
Cement, Brick, Tile, and Pipes	965.08	
Gasoline	3.00	
		4228.00
Otis Company-Palmer Mill Sewers:		
Purchase of Sewers	400.00	
		400.00
Belchertown Road Walk:		
Superintendent	17.81	
Labor	168.85	
Materials	110.18	
Equipment	2.25	
		299.09
Main Street, "B" Art. 47:		
Surveying	18.50	
Labor	231.50	
		250.00
Street Lighting:		
As per Contract	14933.00	
		14933.00

Whiting's Bridge:		
Tearing Down and Filling In	3848.28	
		3848.28
Total for Highways		$90,909.04

SUPPORT OF POOR

General Administration:		
Salaries:		
Of Board	600.00	
Of Secretary	1100.00	
Of Town Physician	250.00	
		1950.00
Town Infirmary:		
Warden	1500.00	
Labor	698.75	
Provisions	1099.10	
Dry Goods	10.60	
Repairs and Equipment	362.34	
Fuel and Light	296.87	
Hay and Grain	804.73	
Telephone	39.01	
Fertilizer	136.50	
Sundry Items	137.58	
		5085.48
Outside Poor:		
Cash	6212.43	
Rent	2108.06	
Provisions	13501.92	
Clothing	519.10	
Coal and Wood	1686.15	

Board and Care	3415.42	
Hospital and Medical Attendance	2423.84	
State Institutions	65.71	
Burials	254.90	
Sundry Items	559.90	
		30747.43
Total for Support of Poor		$37,782.91

SOLDIER'S RELIEF

Aid Rendered:		
Cash	4922.00	
Clothing	29.81	
Fuel	149.50	
Provisions	251.07	
Rent	195.00	
Medical Attendance	71.67	
Sundry Items	8.75	
Total for Soldier's Relief		$5,627.80
State Aid	270.00	
		270.00
Military Aid	45.00	
		45.00
Wing Memorial Hospital	500.00	
		500.00

OLD AGE ASSISTANCE

Chairman of Board	25.00	
Clerical Work	131.43	
Cash	993.14	
Board	121.00	
Provisions and Clothing	43.83	
Fuel	24.25	
Office Supplies	16.01	
		1354.66

EDUCATION

General Expenses:		
Superintendent	$4895.76	
Clerical Work	1916.25	
Truant Officer	88.10	
Printing, Stationery and Postage	162.29	
Telephone	552.00	
Traveling Expenses	96.51	
School Census	140.15	
Sundry Items	112.39	
		7963.40
Teachers' Salaries:		
High	26091.53	
Elementary	74771.28	
		100,862.81
Text Books and Supplies:		
High:		
Books	1391.64	
Supplies	1658.19	

Elementary:		
Books	1646.20	
Supplies	1624.30	
		6320.33
Tuition:		
Tuition	789.35	
		789.35
Transportation:		
High	6908.90	
Elementary	7319.80	
		14228.70
Janitor's Service:		
High	2029.46	
Elementary	8992.52	
		11021.98
Fuel and Light:		
High	2795.14	
Elementary	4953.83	
		7748.97
Maintenance of Buildings and Grounds:		
High	1240.09	
Elementary	2327.60	
		3567.69

Furniture and Furnishings:		
High	465.72	
Elementary	228.56	
		694.28
Other Expenses:		
Diplomas and Graduation Exercises	48.30	
Miscellaneous Printing	379.71	
Nurse	1437.50	
Medical Aid	900.00	
Musical Instructor	250.00	
Insurance	247.58	
Sundry Items	2611.35	
		5874.44
Americanization:		
Teachers	1029.20	
Clerical Work	75.00	
Books and Supplies	1.50	
Transportation	25.00	
		1130.70
Commercial:		
Teachers	6472.25	
Books	869.83	
Machines and Repairs	116.03	
Supplies	424.42	
Sundry Items	2.00	
		7884.53

Music, Manual Training and Drawing:		
Music Instructor	1560.00	
Manual Training and Drawing	1772.42	
Supplies	63.28	
Transportation	41.25	
		3436.95
Repairs:		
High	1700.93	
Elementary	1003.35	
		2704.28
Total for Education		$174,228.46

LIBRARY

Young Men's Library Assn.	$4600.00	
		4600.00

UNCLASSIFIED

General Insurance	$494.63	
Workmen's Compensation Insurance	1228.87	
Memorial Day	199.00	
Edward T. Goodreau Post	150.00	
Agricultural Demonstration	500.00	
Printing Town Reports	916.00	
Town Engineer	50.00	
Hampden County Tubercular Hospital	1852.28	
Total for Unclassified		$5390.78

CEMETERIES

Care and Maintenance:		
Secretary	150.00	
Labor	3774.13	
Trucks	181.50	
Loam, Shrubs	155.25	
Tools, Equipment and Materials	209.64	
Sundry Items	26.35	
		4496.87

NEGLECTED GRAVES

Care and Maintenance	250.00	
		250.00
Total for Cemeteries		$4746.87

INTEREST

Temporary and General Loans:		
Anticipation of Taxes	4144.45	
Three Rivers School Loan	250.00	
School Loan, Acts of 1920	4165.00	
School Loan, Acts of 1920, Series "B"	828.75	
New High School	276.25	
Bondsville Grammar School	765.00	
Wire Mill School	1360.00	
Concrete Bridge	190.00	
Macadam Pavement	170.00	
E. Main Street Improvement	880.00	
Cemetery Perpetual Care Income	1079.51	
Total for Interest		$14108.96

MUNCIPAL INDEBTEDNESS

Temporary Loans:		
Anticipation of Taxes	350000.00	
General Loans:		
Three Rivers School	5000.00	
School Loan, Acts of 1920	9000.00	
School Loan, Acts of 1920, Series "B"	1500.00	
Bondsville Grammar School	2000.00	
New High School	500.00	
Wire Mill School	3000.00	
E. Main Street Improvement	5000.00	
Concrete Bridge	2000.00	
Macadam Pavement	2000.00	
		$380,000.00

AGENCY AND TRUST

Agency:		
State Tax	13125.00	
County Tax	23504.95	
Highway Tax	232.00	
State Audit	516.83	
Civil War Veterans	180.00	
State Parks and Reservations	198.93	
National Bank Tax	16.17	
Trust:		
Perpetual Care Funds	675.00	
Total for Agency and Trust		$38,448.88

REFUNDS AND TRANSFERS

Refunds:	
Motor Vehicle Excise Tax	$ 182.64
Property Tax —	310.35

Old Age Assistance	2700.00	
Total Refunds		$ 3,192.99
Grand Total		$808,888.45
Cash on Hand Dec. 31, 1931		86,790.03
		$895,678.48

NON-REVENUE ACCOUNTS

Cash and Securities	$31,865.27	
Thompson Fund		951.28
Merrick Fund		850.00
Cemetery Perpetual Care Funds		30,063.99
	$31,865.27	$31,865.27

DEBT ACCOUNT

Net Funded Debt	182,000.00	
Bondsville Grammar School Loan		17,000.00
School Loan, Acts 1920		89,000.00
School Loan, Acts 1920, Series "B"		18,000.00
New High School Loan		6,000.00
Wiremill District School Loan		31,000.00
Macadam Pavement Loan		2,000.00
Quaboag River Bridge Loan		2,000.00
East Main St. School Loan		17,000.00
	$182,000.00	182,000.00

BALANCE SHEET FOR TOWN OF PALMER

	Appropriations & Transfers	Expenditures	Balance
Selectmen:			
Salaries of Board	1600.00	1600.00	
Expense Acct.	500.00	421.05	78.95
Contingent Acct.	1500.00	975.16	524.84
Auditing & Accounting:			
Salaries	1890.00	1890.00	
Assessors:			
Salaries	2400.00	2400.00	
Clerical Work	1040.00	1025.00	15.00
Other Expenses	1000.00	779.25	220.75
Collector:			
Salary 1929	280.00		280.00
Salary 1930	400.00	240.00	160.00
Salary 1931	1600.00	1440.00	160.00
Expense Acct.	975.00	927.41	47.59
Town Clerk:			
Salary	450.00	450.00	
Expense Acct.	125.00	68.99	56.01
Indexing and Filing	50.00	50.00	
Treasurer:			
Salary	1800.00	1800.00	
Expense Acct.	450.00	421.20	28.80
Law:			
Salary and Claims	2500.00	1145.41	1354.59

	Appropriations & Transfers	Expenditures	Balance
License Commissioners:			
Expenses	25.00	10.00	15.00
Town Officers	*1875.00	1859.33	15.67
Election and Registration	1000.00	695.95	304.05
Town Dump	400.00	344.00	56.00
Town House	100.00	95.44	4.56
Animal Inspection	400.00	390.87	9.13
Police:			
Chief	3000.00	3000.00	
Deputy Chief	2390.00	2390.00	
Day Patrol	2190.00	2190.00	
Extra Patrol	2190.00	2190.00	
Night Patrol	2737.50	2737.50	
Special Patrol	1875.00	1781.00	94.00
Incidentals	200.00	129.61	70.39
Lockup Expenses	1600.00	1577.80	22.20
Office Expenses	336.00	307.86	28.14
Motorcycle Upkeep	200.00	168.37	31.63
Forest Warden:			
Expenses	1000.00	998.12	1.88
Booster Pump & Hose	1413.00	1385.70	27.30
Sealer of Weights & Measures:			
Salary	800.00	800.00	
Expenses	191.00	182.80	8.20
Tree Warden:			
Expenses	*900.00	900.00	
Elm Tree Beetle	300.00	300.00	
Moth Dept.	1500.00	1500.00	

	Appropriations & Transfers	Expenditures	Balance
Health:			
Salaries	175.00	175.00	
Clerical Work	100.00	100.00	
Contagious Diseases and Other Expenses	4000.00	3995.72	4.28
Toxin-Antitoxin	100.00	100.00	
Meat and Milk Inspection	600.00	383.31	216.69
Vital Statistics	725.00	360.25	364.75
Hampden County Hospital	1852.28	1852.28	
District Nurse	1000.00	1000.00	
Highway:			
General Repairs	*18700.00	18699.72	.28
Snow Removal	2800.00	2651.75	148.25
Forest Lake Road 1930	14870.84	14429.67	441.17
Forest Lake Road 1931	11803.16	13972.65	—2169.49
Thorndike Road	1000.00	1000.00	
Springfield Road	2123.76	534.61	1589.15
Bridge Street, Palmer	1600.00	1600.00	
Crawford Street, Bondsville	1000.00	1000.00	
Rockview Street, Palmer	1500.00	1500.00	
State Street, Bondsville	2000.00	1975.79	24.21
Bridge Repairs	1000.00	986.58	13.42
Railings	500.00	447.25	52.75
Sewers and Culverts	*3900.00	3899.96	.04
Oak and Ruggles Street Sewers	†4228.00	4228.00	
Otis Company Sewers	400.00	400.00	
Sidewalk Repairs	*3600.00	3600.00	
Belchertown Road Walk Thorndike to Three Rivers	300.00	299.09	.91

	Appropriations & Transfers	Expenditures	Balance
Walk	250.00	250.00	
Memorial Approach and General Knox Marker	125.00	125.00	
½ Ton International Truck	1150.00	1150.00	
½ Ton Ford Truck	283.00	281.00	2.00
Street Lighting	14933.00	14933.00	
Public Welfare:			
Salaries of Board	600.00	600.00	
Salary of Clerk	1100.00	1100.00	
Town Physician	250.00	250.00	
Support of Poor	36988.15	36932.91	55.24
Soldiers Relief	6500.00	5627.80	872.20
State Aid	420.00	270.00	150.00
Military Aid	500.00	45.00	455.00
Wing Memorial Hospital	500.00	500.00	
Education	175557.37	174228.46	1328.91
Public Library	4600.00	4600.00	
Workmen's Compensation Insurance	1228.87	1228.87	
General Insurance	700.00	494.63	205.37
Town Engineer	50.00	50.00	
General Reserve Fund	5000.00	3925.00	1075.00
Town Reports	916.00	916.00	
Agricultural Demonstration	500.00	500.00	
Memorial Day	200.00	199.00	1.00
Edward T. Goodreau Post	150.00	150.00	
Old Age Pension Law	1800.00	1354.66	445.34
Care of Cemeteries	4500.00	4496.87	3.13
Neglected Graves	250.00	250.00	

	Appropriations & Transfers	Expenditures	Balance
Four Corners			
1½ Acre of Land	150.00		150.00
Maturing Debt	30000.00	30000.00	
Int. on Maturing Debt	8885.00	8885.00	
Int. on Temp. Loan	7000.00	4144.45	2855.55
	$430,146.93	418,247.10	11,899.83

*From Reserve Fund:	
Highway Repairs	$1200.00
Sewers and Culverts	1400.00
Sidewalk Repairs	1000.00
Tree Warden's Dept.	300.00
Town Officers	25.00
	$3925.00

†From Sewers and Culverts:	
Oak and Ruggles Street Sewers	$800.00

Trial Balance

Cash	$86,790.03	
Taxes 1928	860.70	
" 1929	433.00	
" 1930	21,279.42	
" 1931	63,024.41	
Excise Tax 1929	516.89	
" " 1930	377.72	
" " 1931	3,058.48	
Tax Titles	289.64	
Old Age Assistance Tax	520.00	
Sidewalk and Curbing Account	6,122.61	
Accounts Receivable, Health	404.95	
" " Highways	293.62	
" " Public Welfare	3,915.66	
" " Schools	185.25	
" " Selectmen	107.20	
Forest Lake Road 1931	2,169.49	
Whitney's Bridge	3,848.28	
Temporary Loans		75,000.00
Outlay 1928		2,902.83
" 1929		2,135.32
" 1930		3,145.13
" 1931		4,036.59
Overlay Reserve		7,483.31
Sidewalk and Curbing Assessment Revenue		6,122.61
Tax Title Revenue		215.67
District Tax Title Revenue		46.16

Departmental Revenue	4,906.68
Excise Tax Revenue	3,953.09
Excess and Deficiency	83,255.91
Auditing and Accounting	90.00
Collector's Salary Acct. 1929	280.00
" " " 1930	160.00
" " " 1931	160.00
Election and Registration	304.05
	$194,197.35 $194,197.35

HARRIET PAINE,

Town Bookkeeper

Treasurer's Report

RECEIPTS

Balance on hand January 1, 1931			$66,731.36
Anticipation of Revenue Loans		$375,000.00	
John T. Brown, Tax Collector:			
Taxes and Interest,	1929,	11,592.22	
Taxes and Interest,	1930,	40,916.57	
Taxes and Interest,	1931,	258,906.12	
Sidewalk Assessment,	1930,	291.08	
Interest,	1930,	31.32	
Commonwealth of Massachusetts Taxes, Reimbursements, etc.		103,759.59	
County of Hampden, Reimbursements on Road Constructions,		11,654.17	
All Other Sources,		26,796.05	
			828,947.12
			$895,678.48

DISBURSEMENTS

Paid out on Selectmen's Warrants,	$808,888.45
Balance on hand December 31, 1931	86,790.03
	$895,678.48

ROBERT L. McDONALD
Town Treasurer

Report of Assessors

To the Honorable Board of Selectmen and Citizens of the Town of Palmer, the Board of Assessors respectfully submit the following report for the year ending December 31, 1931:

Town Appropriations:		
(Annual & Special Meetings)	$359,921.02	
Maturing Debt & Interest	38,885.00	
State Tax	13,125.00	
State Parks and Reservations Tax	198.93	
State Highway Tax	232.00	
State Audit	516.83	
Civil War Veterans	180.00	
Special State Tax (Old Age Assistance)	2,700.00	
County Tax	23,504.95	
Overlay	4,060.62	
Total		$443,324.35

ESTIMATED RECEIPTS

Income Tax	49,974.50
Motor Vehicle Excise	12,638.94
Corporation Tax	34,712.70
State Refund	113.78
Bank Tax	1,076.57
Licenses	675.00

Fines	3,000.00	
Special Assessments	1,000.00	
General Government	1,000.00	
Protection of Persons & Property	200.00	
Health and Sanitation	300.00	
Highways	500.00	
Charities	4,800.00	
Soldiers' Benefits	400.00	
Schools	7,826.45	
Cemeteries	2,500.00	
Interest on Deposit	1,000.00	
Interest on Taxes and Assessments	2,500.00	
Interest on Merrick Fund	42.50	
Interest on Thompson Fund	47.54	
Chap. 122, Acts of 1931 Hwy. Appro. Offset	4,575.83	
Total Estimated Receipts	$128,884.31	
Free Cash in Treasury	3,000.00	
Total Deductions		$131,884.31
Net amount to be raised by taxation on Polls and Property		$311,440.04
Number of Old Age Assistance Taxes	2700 at $1.00 ea.	$2,700.00
Number of Polls	2646 at $2.00 ea.	$5,292.00
Amount to be raised by taxation on property:		$303,448.04
Amount of all taxes in Collector's Commitment List		$311,440.04
Assessed Valuation of 1931:		
Personal Estate	$2,452,228.00	

Buildings, excluding land	$7,150,449.00	
Land	$1,762,418.00	
Total Valuation		$11,365,095.00

Tax Rate: $26.70 Per M.

Number of persons, partnerships, and corporations assessed on property:		2,014
Number of horses assessed	129	
Number of cows assessed	665	
Number of sheep assessed	3	
Number of neat cattle assessed	143	
Number of swine assessed	24	
Number of fowl assessed	2705	
Number of dwelling houses assessed	1505	

TAXES ON MOTOR VEHICLES

	No.	Value	Tax
No. of Motor Vehicles assessed from January 1st to January 31st	1093	$298,220.00	$ 8,841.63
No. of Motor Vehicles assessed from February 1st to June 1st	594	$158,550.00	$ 3,797.31
No. of Motor Vehicles assessed from June 1st to November 1st	350	$119,820.00	$ 1,667.64
No. of Motor Vehicles assessed from November 1st to December 31st	39	$ 14,570.00	$ 100.66
Total	2076	$591,160.00	$14,407.24

Tax Rate: $29.25 Per M.

Total amount of abatements granted on Motor Vehicles exchanged during the year 1931:	$583.18
Total amount of abatements granted on Motor Vehicles exchanged during 1930, but abatement granted in 1931:	$73.06
Total amount of abatements granted on Personal or Real Estate on the Levy of 1931:	$24.03
Total amount of abatements granted on Personal or Real Estate on the Levy of 1930:	$32.64

DANIEL V. FOGARTY,
HENRY L. HOLDEN,
DENNIS E. O'CONNOR,

Assessors.

Cemetery Commissioners' Report

In submitting their annual report the Board of Cemetery Commissioners wish to express their deep appreciation of the very generous gift of a beautiful entrance to Oak Knoll Cemetery presented by Robert F., Harold F. C. and Ernest L. Merriam in honor of their mother, Mrs. Lilla (Conant) Merriam. This memorial is not only a beautiful addition to our cemetery but is a fine expression of the deep appreciation of these sons for the love and training of this mother who lived the quiet, simple life of the old New England housewife, whose heart was in her home and whose chief aim in life was the physical and mental development of her children.

Additional land at Oak Knoll and Four Corners Cemeteries is badly needed and should be acquired in the very near future that it may be developed before present area is exhausted.

A donation from the descendants of the men who settled Palmer, whose bodies lie in the old cemetery at Palmer Center, would enable the Cemetery Commissioners to restore that old burial ground and be a fine memorial to those old settlers to whom we owe so much.

RECEIPTS

Appropriation:		$4,500.00
Sale of lots:		
Oak Knoll	$131.00	

Four Corners	16.00		
Palmer Center	6.00		
		$153.00	
Care of lots		1,558.76	
Grading lots		161.40	
Opening graves		446.00	
Foundations		330.45	
			$2,649.61

BILLS RECEIVABLE

F. P. Carroll, grading 1928	$13.50	
Benjamin Biron, graves 1930	13.00	
Mrs. B. F. Hathaway, care 1930	2.00	
A. E. Fitch, care 1930	2.00	
Joseph H. Noble, lot	24.00	
Mrs. B. F. Hathaway, care	2.00	
A. W. Coulter, care	2.00	
Elna M. Roberts, care	2.00	
A. H. LaValle, care	3.00	
C. C. Barrett, care	2.00	
John Cole, care	2.00	
Grace Wheeler, grading	6.87	
Fred I. Collis, care	2.00	
Ernest F. Hulett, care	2.00	
Mrs. W. H. Kenyon, foundation	7.14	
Est. George H. Burford, grave	8.00	
Robert E. Bradley, grave	8.00	
		$101.51

EXPENDITURES

Salaries, orders drawn	$150.00
Printing and Postage	6.83
Supplies	111.87

Labor	3,689.00	
Trucks	256.63	
Equipment and repairs	102.29	
Fertilizer	131.05	
All others	49.20	
Balance	3.13	
		$4,500.00

Paid Robert L. McDonald, Treasurer		
Sale of lots	$153.00	
Earnings	2,496.61	
		$2,649.61

PERPETUAL CARE FUNDS

Name	Amount	Present Condition
Henry Scism	$100.00	$113.66
John A. Squier	100.00	115.28
Calista E. Hendricks	100.00	109.78
Laura E. Child	500.00	510.05
Minnie K. Bennett	200.00	220.49
Avery W. Green	200.00	212.92
Waterman Fuller	200.00	223.40
John and Lucy Smith	200.00	213.56
W. A. Breckenridge	200.00	214.30
James W. Snow	100.00	111.42
Franklin Blanchard	100.00	109.24
John H. Haynes	200.00	230.01
Mary A. Shaw	100.00	105.79
Jane A. Gibson	100.00	116.34
E. B. Gates	200.00	220.78
Louise M. Waid	200.00	257.31
Amos O. Allen	100.00	115.63

Name	Amount	Present Condition
Torrey Fund	100.00	114.34
Pliney Cooley	50.00	56.89
Henry G. Loomis	200.00	219.40
William Holbrook	200.00	223.37
Maria Lawrence	500.00	635.70
Keyes Foster	100.00	107.31
Harriet Coolidge	200.00	238.12
Mrs. L. W. Brown	200.00	281.20
Eliza J. Kenerson	200.00	231.48
William Merriam	200.00	243.53
Mary Redding	50.00	56.54
D. S. Davis	200.00	213.43
Marshall Andrews	200.00	202.97
Ambrose M. Andrews	200.00	226.33
Enos Calkins	100.00	113.26
Samuel C. Rogers	200.00	231.40
Willard G. Kenerson	100.00	113.26
Maria B. Chapman—G/B lot	100.00	107.18
Maria B. Chapman—S/C lot	200.00	238.14
Julia H. Henry	100.00	115.66
Isaac King	150.00	160.15
Abel H. Calkins	100.00	111.34
Edward C. Sexton	100.00	114.46
Henry A. Moore	100.00	107.76
J. S. Koster	100.00	112.09
Melissa Hall	150.00	168.48
Jeremiah Long	1,000.00	1,000.00
Mary J. Plympton	100.00	102.96
Clymena P. Fuller	150.00	171.12
Abigail T. Nichols	50.00	55.38
Mary Hastings	100.00	113.26
Orrin B. Smith—O. B. S. lot	200.00	227.83
Orrin B. Smith—T. B. S. lot	100.00	114.46
Laura P. Green	100.00	114.46

Name	Amount	Present Condition
J. H. Kenerson	100.00	106.61
William Harvey	150.00	175.86
Alden L. Fletcher	60.00	63.01
Carrie A. Kurtz	100.00	111.26
Ralph Green	200.00	243.22
Meriva L. Capen	100.00	114.46
Minerva R. Olds	100.00	110.90
Otis C. Lyon	100.00	112.09
Hitchcock-Graves	100.00	113.26
Minerva M. Gates	200.00	230.21
Rogers-Paine	150.00	175.48
Elizabeth D. Moore	100.00	114.46
Mary E. Bailey	100.00	107.76
M. M. Rogers	100.00	100.90
Nellie S. Hooker	75.00	85.80
Ethan Warriner	100.00	109.72
Lizzie E. Fletcher	100.00	114.46
Andrew Pinney	100.00	129.34
Frank F. Marcy	500.00	533.40
Thomas McDougall	100.00	113.26
Sarah J. Winter	200.00	226.64
C. B. Fiske	200.00	229.02
Minnie B. Converse	500,00	572.70
Amelia M. Culver	100.00	112.09
Omer W. Marcy	100.00	112.09
Frank M. Eager	250.00	277.42
Maria Ritchie	100.00	112.09
Charles H. Burleigh—A. B. lot	100.00	110.90
Julia A. Burleigh—B. B. lot	100.00	113.26
C. H. and J. A. Burleigh—J. W. C. lot	25.00	27.64
Emily M. Holdsworth	100.00	113.26
Sarah D. Smith	100.00	114.46
Hollowell P. Marcy	100.00	113.26

Name	Amount	Present Condition
Josie M. Northrop	300.00	329.01
Ellis and F. M. Dodge	200.00	201.86
Calvin Childs	100.00	110.26
Joseph A. Brown	500.00	566.78
Sarah L. Lee Snow	50.00	57.12
Abby J. Pierce	100.00	113.26
D. W. Taft	75.00	91.74
Henry Graves	50.00	55.38
William H. Osborne	50.00	55.38
Sarah E. Ward	50.00	55.38
George F. Sedgewick	100.00	112.09
George H. Cobb	50.00	55.92
B. M. Griswold	50.00	56.05
Thomas Bruce	100.00	110.90
H. H. Paine	50.00	52.38
Susan M. Page	100.00	113.26
Peebles Fund	100.00	113.26
George F. Merrick	100.00	113.26
Maria M. Hastings	200.00	226.64
Walter E. Stone	200.00	226.64
Mary A. Thayer	50.00	57.12
Lucy M. Shaw	100.00	113.26
Samuel Sharratt	100.00	110.90
George Robinson	200.00	239.88
Joseph F. Gerald	100.00	105.40
James F. Fenton	100.00	116.82
Liberty Jenks	200.00	225.87
Martha J. Mooers	200.00	222.66
Byram Woodhead	100.00	111.42
Almenia Hastings	100.00	111.42
Clara B. Fisherdick	100.00	111.42
Austin E. Gould	100.00	112.88
Susan Beebe	100.00	101.04
James I. Milliken	200.00	237.72

Name	Amount	Present Condition
Christen Christiansen	50.00	56.33
Millie G. Rose	100.00	112.09
Mary E. Murdock—F. M. M. lot	100.00	111.69
Mary E. Murdock—L. B. lot	100.00	111.69
Robert Chambers	100.00	111.69
Josiah P. Stevens	100.00	110.90
William A. Bennett	100.00	110.90
Charles W. Bennett	100.00	108.60
Charles E. Fuller	100.00	110.84
Frederick H. Conant	100.00	111.30
Joseph V. Clark	100.00	111.30
Robert Reid	100.00	111.30
Edwin B. Newell	100.00	110.90
Martha A. Shaw	211.00	271.76
August Carlson	100.00	114.32
Elizabeth R. Macomber	200.00	232.95
Thomas D. Frame	200.00	226.37
O. P. Allen	100.00	111.93
Albert A. Sherman	100.00	111.04
Charles A. Royce	100.00	111.04
Martin L. Farrington	100.00	110.90
Joseph H. Jones	150.00	165.64
Mary S. Moore	100.00	110.44
Horace R. Paine—H. H. lot	50.00	55.45
Arthur W. Holbrook	100.00	110.59
James S. Morgan	200.00	206.57
Silas B. Keith	100.00	109.59
James H. Davis	100.00	112.68
George S. Peck	100.00	110.30
Nettie O. Coleman	50.00	54.65
Jennie C. Carpenter	100.00	108.19
Esther A. Graves	100.00	111.79
Nellie M. Bond	100.00	110.90
Cyrus W. Cross	100.00	111.07

Name	Amount	Present Condition
Lucy A. Hitchcock	100.00	110.18
John C. Green	100.00	109.27
Charles E. Fish	100.00	110.30
Lewis E. Royce	200.00	218.93
Henry McMaster	50.00	54.42
Bessie C. Jenks	100.00	108.96
Samuel W. Lyon	100.00	109.09
Orissa L. Merrifield	100.00	105.01
Edwin J. Duncan	50.00	52.55
Elizabeth Dyson	100.00	107.19
James Metcalf	100.00	104.22
Agnes Larkin	50.00	51.76
Hitchcock-Rice	100.00	104.04
Lewis A. Conant	100.00	103.60
Julia F. McKendrick	100.00	103.60
Nellie M. Sizer	100.00	103.11
William J. Smith	100.00	103.95
John W. Smith	50.00	51.93
Thomas J. Chalk	100.00	103.03
Edward T. Prindle	100.00	106.81
Justin W. Keith	200.00	214.75
Willis E. Shaw	100.00	105.35
John J. and Sarah J. McAdam	100.00	105.22
Charles E. Nicholson	100.00	105.35
Minnie Smith	100.00	104.48
Thomas W. Cole	100.00	104.48
George A. Branford	100.00	106.32
Merriam Fund	100.00	104.38
Joseph M. Allen	200.00	202.68
Charles M. Kempton	100.00	104.38
A. M. Billings	100.00	105.98
Charles K. Gamwell	100.00	105.54
Grosvenor-Brown	50.00	51.29
Luther H. Gager	100.00	107.83

Name	Amount	Present Condition
L. Augusta Thompson	100.00	103.32
John M. Ramsdell	100.00	104.97
Henry S. Howe	200.00	207.44
Charles D. Fuller	100.00	101.79
Albert S. Geer	50.00	50.40
Clara V. Pendleton	100.00	101.08
Henry W. Calkins	50.00	51.12
Charles H. Hobbs	100.00	101.12
Albert D. Thomas	75.00	75.84
Hiram Converse	100.00	100.00
Isabelle H. Ballantine	200.00	200.00
Herman M. Kendall	50.00	50.00
Myron K. Chamberlain	100.00	100.00
	$26,171.00	$28,992.65
Gain in P. C. Fund	675.00	

DAVID L. BODFISH
LOUIS J. BRAINERD
ALBERT S. GEER

Cemetery Commissioners

NEGLECTED GRAVES

To the Board of Selectmen,

Gentlemen:

I hereby submit my report of the expenditure of the fund for the care of the Graves of the soldiers, sailors and marines who fought in the wars of the United States.

Amount of fund		$250.00
Paid Rev. M. J. Carroll—St. Thomas Cemetery	52.00	
P. Coache —St. Anne's Cemetery	18.00	
Cemetery Commissioners	180.00	
		$250.00

Respectfully submitted,

D. L. BODFISH

Superintendent of Graves

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

This Department has corrected, sealed, condemned the following:

	Adj'd	Sealed	Cond'm'd
Platform Scales over 5000 lbs.	3	10	1
Platform Scales under 5000 lbs.	23	69	2
Counter Scales over 100 lbs.	2	5	1
Counter Scales under 100 lbs.	12	56	
Beam Scales over 100 lbs.		4	1
Beam Scales under 100 lbs.	1	1	
Spring Scales over 100 lbs.	1	6	
Spring Scales under 100 lbs.	13	74	1
Computing Scales under 100 lbs.	14	47	2
Personal Weighing Scales		8	4
Prescription Scales		3	1
Avoirdupois Weights	26	411	
Apothecary Weights		49	19
Metric Weights	7	7	
Vehicle Tanks		1	
Liquid Measures		50	
Oil Jars		224	3
Gasoline Measuring Pumps		104	
Gasoline Measuring Meters		8	
Kerosene Measuring Pumps		24	2

Oil Measuring Pumps		2
Molasses Measuring Pumps	2	4
Quantity Stops on Pumps	173	548
Yard Sticks		15

	No. Tested	Correct	Under	Over
Coke and Charcoal	9	9		
Grain and Feed	26	16	5	5
Flour	31	21	8	2
Butter	18	14	4	
Dry Commodities	3	3		
Meat and Provisions	21	13	2	6
Fruit and Vegetables	26	14	4	8
Clinical Thermometers	20	20		
Pastry	3			3
Bread	46	21	7	18
Mass. Sealed Bottles etc.	11	11		
Retests of Gasoline Measuring Devices	2	2		
Inspections of Hawkers & Peddlers Licenses	7			
Totals				

Adjusted	277
Sealed	1740
Condemned	37
Tested	223

Receipts of office, Paid Treasurer $147.14

LOUIS LEVEILLEE,

Sealer of Weights & Measures
Palmer, Mass.

Report of the Board of Public Welfare

To the Honorable Board of Selectmen and Citzens of Palmer:

The Board of Public Welfare of the town of Palmer herewith submit their annual report for the year ending December 31, 1931.

Through whom aided	No. Aided	Amount
Town Infirmary	15	$5,085.48
In Homes and Private Families	436	15,255.08
Poor under Mothers Aid law	41	5,017.78
Persons aided in other cities and towns having settlement in this town	54	4,357.61
Persons aided in this town having settlement in other cities and towns	83	4,005.59
Persons aided in this town having no settlement in Commonwealth	52	1,514.63

Amount expended on last item will be reimbursed by State, also one-third of amount expended for Mothers Aid.

Amount expended on persons having settlement in other cities and towns will be reimbursed by city or town of settlement.

RECEIPTS

Appropriations:		
General Administration	$35,850.00	
Salaries of Board	600.00	
Town Physician	250.00	
Clerical Work	1,100.00	
		$37,800.00
Town Infirmary:		
Sale of Milk	$1,435.08	
Sale of Produce	66.05	
Sale of Stock	192.00	
Sale of Wood	540.50	
Labor	40.63	
Rent of Land	25.00	
Board of Inmates	379.00	
		$2,678.26
Reimbursements:		
Cities and Towns	$2,280.32	
State	2,282.81	
Individuals	165.50	
		$4,728.63
Refund:	38.15	
		$38.15
Total Receipts		$45,245.04

(Uncollectable Bills reported in 1930 as Outstanding: Abated $857.33)

PAYMENTS

Salaries:		
Board of Public Welfare	$ 600.00	
Town Physician	250.00	
Clerical Work	1,100.00	
		$1,950.00
Town Infirmary:		
Warden and Matron	$1,500.00	
Labor	694.90	
Provisions	1,098.10	
Clothing	10.60	
Fuel	227.55	
Light	69.32	
Grain	749.70	
Seed and Fertilizer	192.93	
Transportation	4.50	
Medicine	17.95	
Equipment and Repairs	362.64	
Telephone	39.01	
Stock	25.00	
Insurance	70.50	
Sundry Items	22.78	
		$5,085.48
Outside Poor:		
Cash	$6,141.60	
Rent	1,641.69	
Provisions	10,114.19	
Clothing	396.28	
Fuel and Light	1,419.79	
Board and Care	2,820.71	
Furnishings	69.76	
Water Rent	15.00	
Private Hospitals	648.81	

City Hospitals	864.80	
Medical Aid in Homes	332.89	
For other cities and towns	4,005.59	
For State	1,514.63	
Mass. Hospital School	131.99	
State Infirmary	9.71	
Burials	332.90	
Transportation	146.33	
Telephones	86.02	
Postage and Supplies	27.16	
Sundry Expenses	27.58	
		$30,747.43
		$37,782.91

NET COST OF CHARITIES

Total Expenses		$37,782.91
Less Receipts of Town Infimary	$2,678.26	
Less Reimbursements	4,728.63	
Less Outstanding Bills	5,334.03	
Less Refund	38.15	
		$12,779.07
Net Cost		$25,003.84
Overlay		$55.24

NET COST OF TOWN INFIRMARY

Total Expenses for 1931		$5,085.48
Less Receipts for 1931	$2,678.26	
Less Outstanding Bills	559.72	
		$3,237.98
Net Cost		$1,847.50

REPORT OF WARDEN TO BOARD OF PUBLIC WELFARE

Milk	$1,435.08	
Produce	66.05	
Stock	192.00	
Board	379.00	
Wood	540.50	
Labor	40.63	
Rent of Land	25.00	
		$2,678.26

DISBURSEMENTS

Paid Town Treasurer	$2,233.63	
Balance of Receipts paid direct to Town Treasurer	444.63	
		$2,678.26

BILLS RECEIVABLE

For Milk	$215.72	
For Wood	72.00	
For Board	272.00	
		$559.72

INVENTORY

Furniture and Tableware	$750.00	
Food and Supplies	96.00	
Live Stock	1,750.00	
Hay, Grain and Ensilage	1,565.00	
Farm Implements	1,100.00	
Wood, Coal and Lumber	600.00	
		$5,861.00

No. of Inmates registered during year	15
Largest number at one time	11
Number of Inmates at present	10

The Board recommends the following appropriations for its use during the year 1932:

Suport of Poor:	$30,000.00
Clerical Work	1,100.00
Salaries of Board	600.00
Physician	250.00
Painting Infirmary Buildings	700.00
Total	$32,650.00

FRANK W. FLEURY, Chairman
THOMAS W. MANSFIELD, Sec.
PATRICK H. McKELLIGOTT

Board of Public Welfare

BUREAU OF OLD AGE ASSISTANCE

RECEIPTS

Appropriation	$1,800.00	
		$1,800.00

PAYMENTS

Town cases:		
Cash	$732.14	
Board	182.00	
Provisions	40.03	
Clothing	3.80	
Fuel	24.25	
		$982.22
For Other Towns:		
Cash	$20.00	
Board	180.00	
		$200.00
Supplies		$16.01
Salaries:		
Chairman	$25.00	
Clerk	131.43	
		$156.43
Total expenses		$1,354.66
Overlay		$445.34

The Net Cost for this town cannot be given until it is definitely decided in regard to reimbursement from the State.

The Bureau recommends the following appropriations for its use during the year 1932:

Support	$4,665.00	
Clerical Work	260.00	
Advisory Board	75.00	
		$5,000.00

FRANK W. FLEURY, Chairman
THOMAS W. MANSFIELD, Clerk
PATRICK H. McKELLIGOTT

Report of the Board of Health

To the Honorable Selectmen and Citizens of Palmer:

The Board of Health of the town of Palmer herewith submits its annual report for the year ending December 31, 1931.

TABLE NO. 1

	Chicken Pox	Diphtheria	Dog Bite	Measles	Mumps	Scarlet Fever	Tuberculosis	Infantile Paralysis
January		2	1	18				
February		1	2	2				
March				5				
April						2		
May		1				3		
June		1	2				2	
July			1				1	
August			2				2	
Sept.			1	1	1	1		3
Oct.			1					
Nov.	7		1		14		1	
Dec.					1			
	7	5	11	26	16	6	6	3

Number of Deaths reported from January 1, 1931, to January 1, 1932.

TABLE NO. 2

January	11
February	13
March	7
April	7
May	15
June	9
July	5
August	8
September	9
October	7
November	8
December	9
	108

TABLE NO. 3

	Total	Male	Female
Less than 1 year	11	4	7
1 to 2 years	0	0	0
2 " 3 "	0	0	0
3 " 4 "	0	0	0
4 " 5 "	1	1	0
5 " 10 "	3	2	1
10 " 15 "	0	0	0
15 " 20 "	4	0	4
20 " 30 "	3	2	1
30 " 40 "	9	4	5
40 " 50 "	13	9	4
50 " 60 "	15	10	5
60 " 70 "	14	4	10
70 " 80 "	11	9	2
80 " 90 "	10	7	3
90 " 100 "	4	1	3
Over 100 years	1	0	1
Stillborn	9	5	4
	108	58	50

RECEIPTS

From Appropriations:		
Salaries	$175.00	
Clerical Work	100.00	
Tuberculosis, Contagious Diseases and other expenses	4,000.00	
Toxin-Antitoxin	100.00	
Meat and Milk Inspection	600.00	
		$4,975.00

From Licenses:		
Alcohol	27.00	
Milk and Oleomargerine	57.00	
Pasteurization	20.00	
Bottling	15.00	
Undertakers	5.00	
Druggists	2.00	
		$126.00
From State:		
Tuberculosis	2,245.57	
Individuals	5.71	
		$2,251.28
Total Receipts		$7,352.28

EXPENDITURES

For:		
Salaries	$175.00	
Clerk	100.00	
Printing and Advertising	35.53	
Telephone	109.63	
Sundry Items	8.77	
		$428.93
Contagious Diseases:		
Clothing	$11.01	
Provisions	43.99	
Hospital Care	122.00	
Sundry Items	31.14	
		$208.14

Tuberculosis:		
Hampshire County Sanatorium	$932.43	
Westfield State Sanatorium	531.00	
Rutland State Sanatorium	1,783.50	
Lakeville State Sanatorium	365.00	
		$3,611.93
Inspections:		
Meat	$136.35	
Milk	246.96	
		$383.31
Toxin-Antitoxin:		
Administration	$100.00	
		$100.00
Fumigation	$21.72	
		$21.72
Total Expenses		$4,754.03

Bills Receivable—State	$404.95
Bills Payable—Hampshire County	106.28

RECOMMENDATIONS

Tuberculosis, Contagious Diseases and Other Expenses	$6,500.00
Inspection of Meat and Milk	500.00
Toxin-Antitoxin	100.00

Salaries of Board	175.00	
Salary of Clerk	100.00	
Vital Statistics	725.00	
		$8,100.00

J. P. SCHNEIDER, M. D.
M. Wm. HOLDEN
ALFRED COULTER

Board of Health

REPORT OF THE MILK INSPECTOR

Palmer, Mass. Dec. 30, 1931

To the Board of Health of Palmer:

I have granted the following Permits and Licenses.

Dealers Licenses	102 @ .50—	$51.00
Oleo Licenses	12 @ .50—	6.00
Producers Permits	64 No fee	

Have carefully inspected all places where milk is produced or sold, one or more times as seemed necessary.

Conditions as shown by the use of the sediment tester are very satisfactory and show a great improvement since this instrument was put in use.

Respectfully submitted,

A. F. BENNETT,
Milk Inspector

REPORT OF INSPECTOR OF SLAUGHTERING

Palmer, Dec. 30, 1931

To the Board of Health of Palmer:

I have made the following inspections since March 28, 1931.

Hogs	39	
Beef	14	2 Condemned
Veal	15	

Respectfully submitted,

A. F. BENNETT,
Insp. of Slaughtering

List of Jurors

In accordance with Chapter 234 of the General Laws, the Selectmen of the Town of Palmer have prepared the following list of inhabitants of said Town of Palmer as qualified to serve as Jurors for the year beginning July 1st, 1931.

Charles O. Murphy	Highland Street, Palmer
Freeman A. Smith	North Main Street, Palmer
George Fournier	Bourne Street, Three Rivers
Frank F. Albro	Main Street, Bondsville
David Belisle	Main Street, Bondsville
Charles D. Holden	Converse Street, Palmer
Daniel A. Shea	S. Main Street, Bondsville
Andrew B. Rathbone	King Street, Palmer
Frederick Brouillette	S. Main Street, Palmer
Fred S. Potter	Grove Street, Palmer
Andrew C. Carroll	Pinney Street, Palmer
Michael J. Sullivan	Maple Street, Palmer
Stanislaw Markot	Ruggles Street, Three Rivers
Walter J. Baldwin	Knox Street, Palmer
John G. Butts	Pine Street, Palmer
Louis E. Chandler	Squier Street, Palmer
Marshall R. Clark	Squier Street, Palmer
Peter E. Cody	N. Main Street, Palmer
Emile Erikson	Forest Street, Palmer
Edwin Fisher	Church Street, Thorndike
Frank M. Foley	Knox Street, Palmer
Carl King	N. Main Street, Palmer
Edward P. Brown	Squier Street, Palmer
Stanley F. Salamon	Hobbs Street, Thorndike
Stanley Skrzyniarz	High Street, Thorndike
Charles H. Bresette	Church Street, Thorndike
Peter E. Bard	Converse Street, Palmer
John C. Bauer	Maple Street, Three Rivers
Edmond Forte	Ruggles Street, Three Rivers
Peter Frydryk	North Street, Three Rivers
Henry A. Laviolette	Springfield Street, Three Rivers
Stanley Ziemba	Main Street, Three Rivers
Paul Rollett	Main Street, Three Rivers

Melton J. Royce	North Street, Three Rivers
Jan S. Stachoveck	Main Street, Three Rivers
Elmer H. Powell	High Street, Three Rivers
Benj. C. Shaw	Main Street, Bondsville
Alfred H. Crawford	Central Street, Palmer
William J. Doyle	Pine Street, Palmer
John H. Dunn	N. Main Street, Palmer
Norman W. Griffin	Park Street, Palmer
Henry L. Holden	Thorndike Street, Palmer
John E. Hopkins	Main Street, Palmer
Frank P. Rathbone	Squier Street, Palmer
Timothy J. Sullivan	Park Street, Palmer
John Brosnan	Commercial Street, Thorndike
David B. Smith	Main Street, Thorndike
Thomas J. Fitzgerald	High Street, Bondsville
Joseph F. Piechota	High Street, Bondsville
Eugene Fenton	S. Main Street, Bondsville
Thomas Bowler	High Street, Bondsville
Joseph Pastuszak	Main Street, Three Rivers
John Fogarty	Bourne Street, Three Rivers
Frank J. Roche	School Street, Palmer
Joseph Berthiaume	S. Main Street, Palmer
John Bradley	Tennyville, Palmer
Arthur D. Bramble	Park Street, Palmer
Oscar S. Cady	Walnut Street, Palmer
Herbert L. Capen	Knox Street, Palmer
Thos. J. Moran	Pearl Street, Palmer
Stanley Mastalerz	Pleasant Street, Thorndike
James Brosnan	High Street, Thorndike
Carlos Bradley	Church Street, Thorndike
James T. Campbell	Church Street, Thorndike
Edward G. Griffin	Thorndike
M. William Holden	Church Street, Thorndike
Stanley Karczmarczyk	Pleasant Street, Thorndike
Walter J. Tyburski	Pleasant Street, Thorndike
Horace M. Buskey	Maple Street, Three Rivers
George Chaput	Ruggles Street, Three Rivers
George Cheney	High Street, Three Rivers
Phillip Coache	Main Street, Three Rivers
George Rogers	Front Street, Three Rivers
Thomas W. Mansfield	High Street, Bondsville
Joseph A. Galanski	Griffin Street, Bondsville
Martin Wadas	Main Street, Bondsville
John V. Cahoon	Palmer Rd., Bondsville
August Ammann	Pine Street, Palmer
William M. Barrett	Vaille Street, Palmer
Alcide Bengle	Walnut Street, Palmer
James Gloster	Rockview Street, Palmer
Ananie I. Brouillette	So. Main Street, Palmer
Fred A. Capen	Park Street, Palmer
Warka, Charles	North Main Street. Palmer
Martin M. Thomas	Squier Street, Palmer
Walter G. Russell	So. Main Street, Palmer
Frank J. Splaine	No. Main Street, Palmer
Daniel W. Crimmins	Knox Street, Palmer
Joseph Gula	So. Main Street, Palmer

Frank Sherman	Church Street, Palmer
Albert Ayers	South Main Street, Palmer
Arthur D. Bramble	Park Street, Palmer
Allen F. Davis	Park Street, Palmer
Peter T. Ditto	North Main Street, Palmer
Daniel Finnerty	Fox Street, Palmer
Alphonse Iadisernia	North Main Street, Palmer
James H. Mulvey, Jr.	South Main Street, Palmer
Joseph Kordzekowski	Orchard Street, Palmer
Carl Sullivan	Summer Street, Thorndike
Frank Salamon	Church Street, Thorndike
James P. Huchingson	Church Street, Thorndike
Elton Chamberlain	Maple Street, Three Rivers
Joseph F. Cavanaugh	Main Street, Three Rivers
Jeremiah Cavanaugh	Bourne Street, Three Rivers
Thomas W. Cole	179 Springfield Street, Three Rivers
Daniel J. Hartnett	Main Street, Three Rivers
Stanley Malewski	Belchertown Street, Three Rivers
Stanley Zuhosky	Palmer Road, Three Rivers
Wojcieckj Gondek	Belchertown Street, Three Rivers
Luke Moon	Pleasant Street, Bondsville
Christopher Magee	Spring Street, Bondsville
Michael L. Piechota	Stewart Street, Bondsville
Patrick F. Callahan	Main Street, Bondsville

DAVID B. SMITH
CHARLES A. CALLAHAN
LUDWIK MARHELEWICZ
Board of Selectmen

Report of the Young Men's Library Association

To the Members of the Young Men's Library Association:

I herewith submit my twenty-first annual report as librarian of your Association.

CIRCULATION

The total circulation for the year was 77,295, divided as follows:—Main Library, 42,092; ~~Three Rivers~~ B Branch, 12,491; Thorndike Branch, 7,565; ~~Bondsville~~ 7 R Branch, 15,147.

The increase in circulation over that of last year was 6,663. The largest circulation which the library has ever had was in 1928, when it totalled 71,254. This year's circulation exceeded that of 1928 by 6,041. The main reason for the increase is the depression—people have time to read.

The following is the treasurer's report:

TREASURER'S REPORT

Receipts

Balance, January 1, 1931		$6.09
Received from Town of Palmer	$4,600.00	
Received from Fines	132.70	
Received from Invested Funds	1,155.00	
		$5,887.70
		$5,893.79

Expenses

Salaries	$2,590.91	
Books and Magazines	1,626.42	
Light, Telephone, & Supplies	365.21	
Repairs	69.85	
Trucking Ashes	29.10	
Coal	271.25	
New Equipment	925.00	
Sundries	14.00	
		$5,891.74
Balance, January 1, 1932		2.05
		$5,893.79

Invested Funds

Palmer Savings Bank Book	
No. 23058—Pinney	$1,582.86
No. 40474—Simmons	299.68
No. 38085—G. A. R.	298.83

No. 31561—Davis	986.42	
No. 33781—Hastings	1,575.19	
		$4,742.98

Balance January 1, 1932	$4,742.98
Balance January 1, 1931	$5,667.93

F. S. KEITH,

Treasurer

Respectfully submitted,

CLIFTON H. HOBSON,

Librarian

Tax Collector's Report

Account of 1928

Outstanding Jan. 1, 1931	$860.70	
Interest	1.02	
		$861.72
Cash on hand Jan. 1, 1932		8.19
Outstanding Dec. 31, 1931		$853.53

Account of 1929

Outstanding Jan. 1, 1931	$11,465.98	
Interest	1,076.13	
		$12,542.11
Paid Treasurer	11,592.22	
Tax Titles	4.46	
		$11,596.68
Outstanding December 31, 1931		$ 945.43

Account of 1930

Outstanding Jan. 1, 1931	$61,194.09	
Additional warrants to be collected	158.79	
Motor Vehicle taxes abated after payment	18.07	
		$62,702.79

Paid Treasurer	40,916.57	
Abatements	105.70	
Tax Titles	5.44	
		$41,027.71
Outstanding December 31, 1931		$21,675.08

Account of 1931

Assessors' warrants to be collected	$325,746.62	
Interest	158.77	
*Motor Vehicle taxes abated after payment	164.70	
		$326,070.09
Paid Treasurer	258,906.12	
Abatements	607.21	
Tax Titles	36.44	
		$259,549.77
Outstanding December 31, 1931		$ 66,520.32

* $59.25 refunded after Dec. 31, 1931.

JOHN T. BROWN,

Tax Collector.

Auditor's Report

TREASURER'S REPORT

Receipts

Balance on hand Jan. 1, 1931			$66,731.36
Anticipation of Revenue Loans		$375,000.00	
John T. Brown, Tax Collector:			
Taxes and Interest	1929	11,592.22	
Taxes and Interest	1930	40,916.57	
Taxes and Interest	1931	258,906.12	
Sidewalk Assessment	1930	291.08	
Interest		31.32	
Commonwealth of Massachusetts:			
Taxes, Reimbursements, etc.,		103,759.59	
County of Hampden:			
Reimbursements on Road Construction		11,654.17	
All other sources		26,796.05	
			$828,947.12
			$895,678.48

Disbursements

Paid out on Selectmen's Warrants,	$808,888.45	
Balance on hand December 31, 1931	86,790.03	
		$895,678.48

REPORT OF TAX COLLECTOR

Account of 1928

Outstanding Jan. 1, 1931	$860.70	
Interest	1.02	
		$861.72
Cash on hand Jan. 1, 1932		8.19
Outstanding Dec. 31, 1931		$853.53

Account of 1929

Outstanding Jan. 1, 1931	$11,465.98	
Interest	1,076.13	
		$12,542.11
Paid Treasurer	11,592.22	
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Paid Treasurer	40,916.57	
Abatements	105.70	
Tax Titles	5.44	
		$41,027.71
Outstanding December 31, 1931		$21,675.08

Account of 1931

Assessors' warrants to be collected	$325,746.62	
Interest	158.77	
*Motor Vehicle taxes abated after payment	164.70	
		$326,070.09
Paid Treasurer	258,906.12	
Abatements	607.21	
Tax Titles	36.44	
		$259,549.77
Outstanding December 31, 1931		$ 66,520.32

* $59.25 refunded after Dec. 31, 1931.

TOWN CLERK'S REPORT

Dog Licenses

Licenses Issued:—1930				
Males	3	@	$2.00	$ 6.00
Licenses Issued:—1931				
Males	492	@	2.00	984.00
Females Spayed	90	@	2.00	180.00
Females	59	@	5.00	295.00
	644			$1,465.00
Less Fees	644	@	.20	128.80
				$1,336.20

Payments to County Treasurer:			
July 1931	490	$1,008.00	
Dec. 1931	154	328.20	
	644		$1,336.20

CEMETERY COMMISSIONER'S ACCOUNT

Appropriation:		$4,500.00
Expenditures	$4,496.87	
Balance	3.13	
		$4,500.00

Ammount collected and paid Town Treasurer as follows:

Sale of Lots	$ 153.00
Care of Lots	1,558.76
Grading Lots	161.40

Opening Graves	446.00	
Foundations	330.45	
		$2,649.61

PERPETUAL CARE FUNDS

Balance, Jan. 1, 1931		$28,053.00
New Funds added during year	$ 675.00	
Interest for 1931	1,344.16	
		$ 2,019.16
		$30,072.16
Care of Lots for the year		$ 1,079.51
Perpetual Care Fund, Dec. 31, 1931		$28,992.65

SEALER OF WEIGHTS AND MEASURES

Fees collected 1931 as per receipt book:		$147.14
Paid Town Treasurer as follows:		
February 11, 1931	$ 1.70	
March 2, 1931	13.53	
December 31, 1931	131.91	
		$147.14

Respectfully submitted,

FRED S. POTTER,
ELMER J. THOMAS,
WILLARD S. FRENCH,
Auditors

ANNUAL REPORTS

OF THE

SCHOOL COMMITTEE

FOR THE YEAR ENDING

DECEMBER 31, 1931

School Committee's Report

The School Committee submits as its report, the report to it of The Superintendent of Schools.

The report contains most of the necessary information, desired by the citizens, on School affairs.

G. A. MOORE, Chairman.

School Committee, 1931---1932

DR. GEORGE A. MOORE, Chairman

CLIFTON H. HOBSON, Secretary

John F. Shea	Term	expires	1934
M. Wm. Holden	"	"	1934
M. Rachel Holbrook	"	"	1933
Dr. George A. Moore	"	"	1933
Robert E. Faulkner	"	"	1932
Dennis J. Horgan	"	"	1932

Regular meetings of the School Committee are held at 7:30 p. m. on the Tuesday before the last Friday of each school month.

All bills must be in the hands of the Superintendent on the Monday before the above date.

Superintendent of Schools, Clifton H. Hobson
Office, High School Building, Telephone 54.
Office Hours:—8 a. m. to 12 m., 1 to 5 p. m.
Saturdays, 9 a. m. to 12 m.

CALENDAR

HIGH SCHOOL

Winter Term:
Begins January 4, 1932; ends April 1, 1932

Spring Term:
Begins April 11, 1932; ends July 1, 1932

Fall Term:
Begins September 6, 1932; ends December 23, 1932

Winter Term:
Begins January 2, 1933; ends February 24, 1933

Spring Term:
Begins March 6, 1933; ends April 28, 1933

Summer Term:
Begins May 8, 1933; ends June 30, 1933

OTHER SCHOOLS

Winter Term:
Begins January 4, 1932; ends February 26, 1932

Spring Term:
Begins March 7, 1932; ends April 29, 1932

Summer Term:
Begins May 9, 1932; ends June 24, 1932

Fall Term:
Begins September 6, 1932; ends December 23, 1932

Winter Term:
Begins January 2, 1933; ends February 24, 1933

Spring Term:
Begins March 6, 1933; ends April 28, 1933

Summer Term:
Begins May 8, 1933; ends June 16, 1933

VACATIONS — ALL SCHOOLS

Winter—
February 27, 1932, to March 6, 1932, inclusive

Spring—
April 30, 1932, to May 8, 1932, inclusive

Summer—
(Grades):
June 25, 1932, to September 6, 1932, inclusive

(High):
July 1, 1932, to September 6, 1932, inclusive

Fall—
December 24, 1932, to January 1, 1933, inclusive

Winter—
February 25, 1933, to March 5, 1933, inclusive

Spring—
April 29, 1933, to May 7, 1933, inclusive

Summer—

(Grades):
June 17, 1933, to September 5, 1933, inclusive

(High):
June 30, 1933, to September 5, 1933, inclusive

Report of Superintendent of Schools

To the School Committee of the Town of Palmer:

I herewith present my twenty-first annual report as Superintendent of Schools in Palmer. This is the thirty-ninth in the series of reports issued by the superintendents of the town.

INTRODUCTION

This report will be extremely brief. In the interests of economy, bare mention will be made of several matters only.

ATTENDANCE

The attendance statistics for the school year of 1930-31 were as follows:—Enrollment, 2,284; Average Membership, 2,137.849; Average Attendance, 2,073.855; Per Cent. of Attendance, 97.03; Tardinesses, 383. Our attendance figures show a healthy condition exists in the schools.

HEALTH WORK

The health work in our schools for the past year has been conducted on a high plane of efficiency. The usual preventive work in diphtheria, the detection of

tuberculosis, physical examinations, and Child Health Day have been carried on with very satisfactory accomplishments.

Miss Frydryk, the school nurse, is doing excellent work.

PROMOTIONS

The promotion statistics in the grades for the last school year were as follows:—Number of pupils 1,686; Promoted Unconditionally, 1359—Percent, 80.61; Promoted Conditionally, 213—Percent, 12.63; Not Promoted, 114—Percent, 6.76.

EXAMINATIONS

The statistics on Mid-Year and Final Examinations for the past school year were as follows:

Mid-Year Number taking tests, 1038; Number Averaging 70% or Better, 1,005—Percent, 96.82; Number Averaging Less than 70%, 33—Percent, 3.18; Number Averaging Between 60% and 70%, 19—Percent, 1.83; Number Averaging Between 50% and 60%, 11—Percent, 1.05; Number Averaging Less Than 50%, 3—Percent, .289.

Final Number Taking Tests, 1,035; Number Averaging 70% or Better, 999—Percent, 96.52; Number Averaging Less Than 70%, 36—Percent, 3.48; Number Averaging Between 60% and 70%, 22—Percent, 2.13; Number Averaging Between 50% and 60%, 7—Percent, .676; Number Averaging Less Than 50%, 7—Percent, .676.

A summary of these statistics covering the entire period that these examinations have been in force from

the school year 1921-22 to 1930-31 shows the following results:—Number Taking Tests, 19,667; Number Averaging 70% or Better, 17,204—Percent, 87.47; Number Averaging Less Than 70%, 2,463—Percent, 12.52; Number Averaging Between 60% and 70%, 1,220—Percent, 6.65; Number Averaging Between 50% and 60%, 649—Percent, 3.21; Number Averaging Less Than 50%, 595—Percent, 3.02.

SCHOOL SAVINGS

The report of school savings for the last school year, September, 1930, to July, 1931, is as follows:—Number of Collections, 283; Number of Deposits, 26,857; Amount of Deposits, $6,569.88.

The combined School Savings from date of inception, November 1, 1921, to July 1, 1931, are: Number of Deposits, 236,840; Amount of Deposits, $66,825.10.

STATE READING PLAN

The results for the last school year were as follows: —Enrollment, 1,039; Certificates, 1,192; Percent, 114.72.

HIGH SCHOOL ENROLLMENT

The enrollment in the high school this year is the largest within the history of the school. An increase of one hundred (100) pupils over that of the previous year was registered in the fall of 1930 and an additional increase of 60 was registered in the fall of 1931. The enrollment last September was 508. In brief, the increase in enrollment in the past two falls has meant practically an increase of 50% over the enrollment registered in the fall of 1929.

There is one factor to be borne in mind in this increase in enrollment in the High School; namely, that the average cost per pupil is approximately double in the High School as compared to that in the grades.

AMERICANIZATION

The statistics for work in Americanization for the last year were as follows: — Enrollment, 117; Withdrawals, 21; Promotion, 15; Perfect in attendance, 16; Made Citizens during year, 5.

COST

The annual report of the State Department of Education for the year ending November 30, 1931, shows some interesting facts regarding educational costs.

A state-wide comparison is made, based upon sworn uniform blanks gotten out by the State Department, and submitted to it by every town and city in the state. This method of comparison is purely business-like; purely scientific. Every business analyzes its cost per unit in like manner. In the textile business, the unit is the cost per yard produced; in the steel business, the cost per ton fabricated; in the coal business, the cost per ton mined. In the school business, it is the pupil handled, or the cost per pupil educated during the year.

In this State Report, statistics are given for every one of the 355 towns and cities in the State, which are divided into four groups:—Group I, Cities (There are 39.); Group II, Towns of 5,000 Population or over—Palmer is a member of this group (There are 83.); Group III, Towns of less than 5,000 Population and maintaining high schools (There are 109.); Group IV, Towns of less than 5,000 Population and not maintaining high schools (There are 124.).

The average cost per pupil based on net average membership for each Group, the State, and Palmer is as follows: Group I, $103.82; Group II, $92.30; Group III, $98.18; Group IV, 105.59; State, $100.82; Palmer, $84.44. Palmer's cost is $19.38 less than that of Group I; $7.86 less than that of Group II, her own group; $13.74 less than that of Group III; $21.15 less than Group IV; $16.38 less than that of the State.

Compared over a period of the past thirteen years, the average cost per pupil based on average membership for each Group, the State, and Palmer was:—Group I, $83.14; Group II, $75.05; Group III, $79.81; Group IV, $85.82; State, $83.68; Palmer, $66.84. Palmer's cost was $16.30 less than that of Group I; $8.21 less than that of Group II; $12.97 less than that of Group III; $18.98 less than that of Group IV; $16.84 less than that of the State.

On the basis of relative rank for the 355 towns and cities in the state, Palmer, for 15 years, ranked as follows:

Year	Rank
1913	334
1915	335
1917	342
1918	339
1919	342
1920	346
1921	347
1922	230
1923	216
1924	229
1925	258
1926	293
1927	259

1928	261
1929	253
1930	274
Average Rank—16 years	293

During these 16 years, Palmer ranked about 67th in population, and only 293rd in cost per pupil.

In view of Palmer's geographical lay-out—four distinct villages with a distance of several miles intervening—certain factors, of necessity, cause increased cost. Transportation is thereby involved. In the high school alone, transportation is a big item of cost. The residences of high school pupils are:—Palmer, 172; Three Rivers, 172; Bondsville, 68; Thorndike, 64; Palmer Center and Forest Lake, 10; Boston Road, 10; Monson Road, 2. Nearly 1,200 tickets a day are required at a cost of $.041 each—about $50 per day.

Were Palmer a concentrated town, the schools would be sufficiently closely situated so that imaginary district lines could be expanded or contracted to take care of inequalities in grade distribution in any building. Heavier teaching loads could be carried in many places. Fewer teachers would be required. All things considered, a possible saving of about $20,000 would be involved. This would reduce the cost per pupil at least $9.00, which would make a cost rather difficult to duplicate elsewhere in the State.

Local Comparison

The cost per pupil in average membership for the fiscal year of 1930 in towns and cities within and approximate radius of twenty-five miles was as follows:—Agawam, $85.90; Amherst, $101.42; Barre, $82.50; Belchertown, $94.81; Brimfield, $178.42; Brookfield, $96.74; Chicopee, $85.47; Dana, $169.53; East Brookfield, $85.75; Easthampton, $84.04; East Longmeadow, $94.09; Enfield,

$159.98; Greenwich, $215.74; Hardwick, $120.69; Hampden, $153.24; Holland, $239.93; Holyoke, $112.01; Longmeadow, $128.76; Ludlow, $85.92; Monson, $95.14; Montague, $92.41; North Brookfield, $108.39; Palmer, $84.44; Spencer, $78.82; Springfield, $123.70; Sturbridge, $98.75; Wales, $160.69; Ware, $92.29; Warren, $94.74; West Brookfield, $114.31; West Springfield, $99.61; Wilbraham, $102.61.

A study of these costs shows that, with three exceptions, out of thirty-two communities, Palmer has the lowest cost. The towns and cities are not hand-picked; they were selected because of their propinquity.

Conclusion. The brevity of this report makes it very sketchy. Fuller information will be furnished upon request.

Appreciation is extended to all who have aided the schools in any way during the year just concluded.

Respectfully submitted,

CLIFTON H. HOBSON

Superintendent of Schools.

Palmer, Mass., January 11, 1932.

COST LESS REIMBURSEMENTS AND REVENUES RECEIVED AND RECEIVABLE

1931

*General School Fund	$18,747.20	
*Americanization	847.25	
*Vocational School	305.90	
Tuition:		
*State Wards	1,640.96	
Towns	5,086.90	
Rentals	437.35	
Telephones	7.45	
Sale of Merchandise	49.56	
		$27,122.57
Expenditures	$174,228.45	
Reimbursements and Receipts	27,122.57	
Net Direct Cost		$147,105.88
Average Membership		2,189.14
Cost Per Pupil Based on Average Membership		$67.19†

* From State of Massachusetts

† This, in reality, is the cost per pupil based on money raised by taxation. The appropriation was $175,557.37. A balance of $1,328.92 was unexpended, making the total expenditure $174,228.45. Our reimbursements and received and receivable revenues were $27,122.57. The amount spent, therefore, from money raised by taxation was $147,105.88.

Appendix

FINANCIAL STATEMENT FOR YEAR—1931

	Appropriation	Expended	Balance
Commercial	$ 7,910.00	$ 7,884.53	25.47
Fuel & Light	8,110.00	7,748.97	361.03
Furniture and Furnishings	500.00	694.28	—194.28
General Expenses	8,130.00	7,963.45	166.55
Janitor's Services	11,275.00	11,021.98	253.02
Maintenance of Buildings and Grounds	2,900.00	3,567.69	—667.69
Music, Manual Training and Drawing	3,900.00	3,436.95	463.05
Other Expenses	6,010.00	6,663.79	—653.79
Repairs	1,500.00	2,704.28	—1,204.28
Teachers' Salaries	103,190.01	100,862.80	2,327.21
Textbooks and Supplies	6,500.00	6,320.33	179.67
Transportation	14,032.36	14,228.70	—196.34
Americanization	1,600.00	1,130.70	469.30
	$175,557.37	$174,228.45	$1,328.28

Town Warrant

COMMONWEALTH OF MASSACHUSETTS

County of Hampden, ss. Town of Palmer

To either of the Constables of the Town of Palmer, in said County,

GREETING:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn all the inhabitants of the Town of Palmer, qualified to vote in elections of town officers, to meet at the several polling places in said Palmer, designated by the Selectmen, to wit: In Precinct A, in the High School Gymnasium on Converse Street in the Depot Village; in Precinct B, at Recreation Building (Hall on the second floor) on Commercial Street in Thorndike; in Precinct C, at Polish National Home Building (hall on the second floor) on East Main Street in Three Rivers, and in Precinct B, at Boston Duck Company's Hall on Main Street in Bondsville, on Monday, the first day of February, A. D. 1932, at six o'clock in the forenoon, then and there to give in their votes on one ballot to precinct officers of the several voting precincts of said town, for the following officers, to wit: Three Selectmen, a Town Treasurer, a Collector

of Taxes, three Auditors, five Constables, three License Commissioners, and a Tree Warden, all for the term of one year; one Member of the Board of Public Welfare, one Assessor, one Member of the Board of Health, one Cemetery Commissioner, two Members of the School Committee and two Members of the Planning Board, all for the term of three years.

The polls will be open at six o'clock in the forenoon and will be closed at three-thirty o'clock in the afternoon.

And you are further hereby required to notify and warn the inhabitants of said Palmer, qualified to vote in town affairs, to meet at the Town House at Four Corners, in said Palmer, on Monday, the eighth day of February, A. D. 1932, at seven o'clock in the evening, then and there to act on the following articles, viz:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose all other usual town officers.

Article 3. To act on the reports of the town officers.

Article 4. To raise money and make appropriations to defray expenses of the town for the ensuing year.

Article 5. To see if the town will authorize the Town Treasurer with the approval of the Selectmen, to borrow during the ensuing financial year, in anticipation of the revenue of said year, such sums of money as may be necessary for current expenses of the town, but not exceeding in the aggregate the amount permitted by law, giving the note or notes of the town therefor, payable within one year from the date thereof, all debts incurred under authority of this vote to be paid from the revenue of the said financial year.

Article 6. To hear and act on the reports of committees.

Article 7. To choose committees and give them instructions.

Article 8. To determine the manner and state the terms and conditions of collecting the taxes for the ensuing year, and fix the compensation of the collector of taxes.

Article 9. To see if the town will raise and appropriate money to convey pupils to and from public schools, and instruct the school committee as to the manner of letting the contract for such conveyance.

Article 10. To see if the town will raise and appropriate money for the Young Men's Library Association, or take any action relative thereto.

Article 11. To see if the town will vote to raise money for the observance of Memorial Day.

Article 12. To see what action the town will take in respect to lighting the streets and whether it will authorize the selectmen to make contract therefor, and raise and appropriate money for the same.

Article 13. To see what action the town will take in reference to the planting and preservation of shade trees.

Article 14. To see if the town will raise and appropriate money for the improvement of cemeteries.

Article 15. To see what action the town will take relative to suits and claims now pending against the town.

Article 16. To see if the town will appropriate money for the suppression of gypsy, brown-tail and satin moths and elm tree beetles, and other insect pests.

Article 17. To see if the town will vote to raise and appropriate money for the insurance and maintenance of the auto fire trucks for the ensuing year, or take any action relative thereto.

Article 18. To see if the town will appropriate such sum of money as may be necessary to defray the cost of rent, janitor service and maintenance of the town offices in the Holbrook Building.

Article 19. To see if the town will vote to sprinkle or spread upon its public ways, or parts thereof, water or any liquid or material suitable for laying or preventing dust and preserving the surface of such ways and for sanitary purposes, the cost thereof to be assessed upon abutting estates, or take any action relative thereto.

Article 20. To see if the town will vote to raise and appropriate the sum of $1000.00 to help defray the cost of maintaining the District Nurse.

Article 21. To see if the town will vote to maintain police in the several villages, authorize the selectmen to make rules and regulations for the government of all the police officers of the town, and raise and appropriate money for the same.

Article 22. To see if the town will raise and appropriate money to meet the town's share of the cost to the County of Hampden for providing adequate hospital care for consumptives under the provisions of Chapter 111 of the General Laws.

Article 23. To see if the town will raise and appropriate the sum of $500.00, or any sum, to be expended

within the town under the direction of the Trustees for County Aid to Agriculture, for the promotion of boys' and girls' work in agriculture, home making and country life in the town, including agricultural demonstration work on land owned by the town, or owned by any resident of the town, in accordance with the provisions of Section 45 of Chapter 128 of the General Laws.

Article 24. To see if the town will appropriate money under the authority of Section 22 of Chapter 115 of the General Laws for the care of graves of persons who served in the Army, Navy or Marine Corps of the United States in time of war or insurrection and were honorably discharged from such service.

Article 25. To see if the town will appropriate money, to be expended in the discretion and under the direction of the selectmen, for the repair and maintenance of the clock in the Universalist Church tower in the Depot Village, or take any action relative thereto.

Article 26. To see what action the town will take in relation to sewers.

Article 27. To see what action the town will take in regard to sidewalks and curbing.

Article 28. To see if the town will raise and appropriate any sum of money to be paid to the Wing Memorial Hospital Association for the charitable purposes of said association in this town, or for the care and support in said hospital of persons wholly or in part unable to support or care for themselves, or take any action relative thereto.

Article 29. To see if the town will vote to purchase for cemetery purposes a tract of land containing about 1½ acres adjoining the Four Corners Cemetery, now believed to be owned by Mary and Kathryn Lawlor,

raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 30. To see if the town will vote to raise and appropriate any sum of money to grade and fence any land purchased as an addition to the Four Corners Cemetery, or take any other action relative thereto.

Article 31. To see if the town will vote to appropriate any sum of money for the granting of adequate assistance to deserving citizens of the town in need of relief and support seventy years of age or over under the provisions of Chapter 402 of the Acts of 1930, and for expenses to be incurred in connection with the granting of such assistance, or take any action relative thereto.

Article 32. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money not to be paid from the revenues of the current financial year, to meet expenses incurred or appropriations made under any of the articles of this warrant.

Article 33. To see if the town will vote to widen Park Street in the Depot Village from its intersection with Central Street to land of James H. and Georgianna MacGeachey, raise and appropriate money for the same, or take any action relative thereto.

Article 34. To see if the town will vote to widen Central Street in the Depot Village from its intersection with Pleasant Street to its intersection with Park street, raise and appropriate money for the same, or take any action relative thereto.

Article 35. To see if the town will vote to accept a deed to it from Charles E. Collins of Pawtucket, R. I., Trustee, dated June 4, 1931, and conveying to the town all of the grantor's right, title and interest in and to

the streets in the Village of Three Rivers, in said Palmer, shown as Ruggles Street, Lafayette Avenue, Riverview Avenue, Cottage Street and Camp Street, on "Plan No. 2, Riverside Terrace, situated in Palmer, Mass., Platted for the Cronin-Swift Land Co., July, 1909, F. T. Westcott, Eng'r", recorded in Hampden County Registry of Deeds, File 290.

Article 36. To see if the town will vote to sell and convey the Mason District school building and lot, or take any action relative thereto.

Article 37. To see if the town will vote to appoint a committee of five to consider the matter of the town adopting a by-law providing for the appointment and duties of a finance committee and report at a future meeting of the town.

Article 38. To see what action the town will take relative to the care and preservation of the plots of land in the several villages of the town on which the memorial boulders are located.

Article 39. To see if the town will raise and appropriate the sum of $150.00 to provide and maintain quarters for Edward T. Goodreau Post No. 1813, Veterans of Foreign Wars of the United States, for the year 1932.

Article 40. To see if the town will raise and appropriate money for the improvement of highways as follows: (a) Repair and oil road leading from Palmer-Ware State Highway, at Palmer Center, by Lake Thompson, to farm of Nelson Brothers: (b) Repair and grade Woodland Street in the Depot Village in accordance with

specifications submitted by the town engineer; (c) Repair that portion of Hill Street in the Village of Thorndike known as the hill.

Article 41. To see if the town will vote to install and maintain additional electric lights as follows: (a) 1 light at the corner of Woodland and Holbrook Streets in the Depot Village; (b) 1 light on Main Street in the Village of Thorndike near the Ware River Railroad crossing at the No. 1 Mill.

Article 42. To see if the town will vote to construct a cement sidewalk on the northerly side of the highway leading from the Village of Thorndike to Four Corners, from the westerly end of the present walk near property of one Lawlor to the Bondsville Road, and assess no part of the cost thereof upon owners of abutting land, raise and appropriate any sum of money therefor, or take any other action relative thereto.

Article 43. To see if the town will raise and appropriate the sum of $3848.28 to meet that portion of the cost of the removal of Whiting Bridge, so-called, over the former location of The Hampden Railroad Corporation in Palmer which has to be borne by the Town of Palmer under the provisions of Chapter 388 of the Acts of 1930.

Article 44. To see if the town will vote to increase the number of members of the School Committee from six to seven or nine.

Article 45. To see if the town will vote to appoint a committee consisting of five to confer with a committee representing the Palmer Fire District Number One of Palmer relative to a sale by the town to said district

of the engine house property on Park Street in the Depot Village and report, with recommendations, at a future meeting of the town.

Article 46. To see if the town will vote to purchase a bronze tablet and erect the same in some suitable place in the town in connection with the dedication of the Massachusetts George Washington Highway, and raise and appropriate any sum of money therefor, or take any other action relative thereto.

Article 47. To see if the town will authorize the school committee to appoint any member thereof to the office or position of school physician and determine and fix the salary of any such appointee under the provisions of Section 4a of Chapter 41 of the General Laws.

Article 48. To see if the town will vote to sell and convey the whole or any portion of a tract of land situate in Palmer Center on the northerly side of the highway leading from Palmer Center to Thompson's Pond and known as the Pesthouse property, or take any action relative thereto.

And you are hereby directed to serve this warrant by posting up attested copies thereof in some one public place in each of the four villages of the town known as the Depot Village, Thorndike, Three Rivers and Bondsville, seven days at least before the holding of said meeting, and by publishing an attested copy thereof in at least two issues of the Journal-Register, a newspaper published in said Palmer, the first publication to be not less than seven days before the holding of said meeting.

Hereof fail not and make due return of this warrant with your doings thereon, to the Town Clerk, at or before the holding of said meeting.

Given under our hands this thirteenth day of January, A. D. 1932.

DAVID B. SMITH,
CHARLES A. CALLAHAN,
LUDWIK MARHELEWICZ,

A true copy, Attest: Selectmen of Palmer.

MICHAEL COLLINS,

Constable of the Town of Palmer.

Index to Contents

Assessors' Report - - - -	56
Auditor's Report - - - -	95
Board of Health - - - -	80
Board of Public Welfare - - -	72
Cemetery Commissioners' Report - -	60
Jury List - - - - -	87
School Committee - - - -	101
Sealer of Weights & Measures Report -	70
Selectmen and Highway Report - -	18
Tax Collector's Report - - -	93
Town Bookkeeper's Report - - -	21
Town Clerk's Report - - - -	5
Town Officers—Expiration Date - -	3
Town Warrant - - - -	115
Treasurer's Report - - - -	55
Trial Balance - - - - -	53
Young Men's Library Association - -	90